

INSTRUCTIONS FOR
THE PAYMENT OF DEFENCE PENSIONERS
(INCLUDING PENSIONERS OF THE DEFENCE
ACCOUNTS DEPARTMENT) BY THE
PENSION DISBURSING OFFICERS

(EXCEPT POST OFFICES TO WHOM THE
INSTRUCTIONS ISSUED BY THE
DIRECTOR GENERAL P. & T. APPLY)

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PREFACE

1. With the approval of the Controller General of Defence Accounts, the 'Pension Payment Instructions' issued in 1935 has been revised and enlarged to make it more explanatory and useful to the Pension Disbursing Officers. The Instructions are primarily intended for the guidance of the Pension Payment Disbursing Officers (other than Post Offices, for whose guidance the Director General, P&T has published a pamphlet on the lines of these instructions), in their day to day work and these Instructions do not supersede the Pension and Other Regulations or Orders of the Government of India. In so far as classes I, II, V and U. K. pensioners paid their pensions through the Post Offices in the J & K State, the Great Nicobar are concerned, these instructions apply.

2. The revised edition contains two parts : the First part dealing with all classes of pensioners except the U.K. pensioners. The Second Part deals with the U.K. pensioners.

3. It is essential that Pension Disbursing Officers and their staff dealing with the disbursing work, get themselves fully conversant with the contents of this book and interpret the instructions intelligently. In case of any doubt the matter should be referred to the C.D.A. (Pensions).

4. It is very necessary that pensioners are treated with all possible consideration and that care is taken to prevent any delays or difficulties when pensioners come for pensions.

(DR. UTRAL K. BANERJEE)

Joint Controller of Defence Accounts (Pensions).

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PART I
CHAPTER I

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34	Forms I & II.
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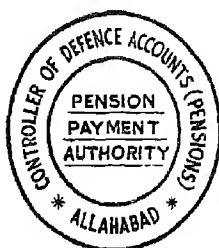
L.T. A - Para 116 Page 53 -

Indication in - Para 116, 117.

DRAFT AMENDMENT TO P.P.I. (1973 edition)

C. S. No. 2/76

Insert the following below Note IV to Para 2.2:—Specimen of embossing seal in English/Bilingual



Sd/- K. RADHAKRISHNAN
DY. C.D.A.(P)

Approved:—

Sd/- S. S. Shukla
DCGDA (AT)

Price—Inland: Re. 0.80P. Foreign: £ 0.10 or 0\$ 29 cents.

payment subsequently.

NOTE I.—Arrangements for payment of pension to any of the Sub-Treasuries under the jurisdiction of the Head Office Treasury will be made by the Treasury Officer concerned.

NOTE II.—Pension Paymasters, Pension Disbursing Officers in foreign countries, Treasury Officers (except in Jammu and Kashmir, Punjab Haryana and Himachal Pradesh States) the Pay and Accounts Officer, Government of Maharashtra, Bombay, the Pay Accounts Officer, Pondicherry, the Director of Accounts, Panjim and the Post Masters, in Jammu and Kashmir States, the Postmaster, CAMPBELL, Bay (Great Nicobar) disburse pensions to all classes of pensioners. The Treasury Officers, Punjab, Haryana and Himachal Pradesh States and the Union Territory of Delhi, disburse pensions to classes I, II, V and IX pensioners only. Pensions to classes VI, VII and VIII are made in Punjab, Haryana and Himachal Pradesh States and the Union Territory of Delhi, by Post Masters. Regarding the classification of pensioners, see para. 5.

Pension Payment Order

2. All grants of Pension, Allowances, Jangi-Inam and other rewards are notified by the Controller of Defence Accounts (Pensions), through individual Pension Payment Orders. Pension Payment Orders notifying the awards in respect of Commissioned Officers and their families are sent by the Controller of Defence Accounts (Pensions) direct to the concerned Pension Disbursing Officers.

NOTE III.—Specimen signatures of the Officers authorised to sign Pension Payment Orders/Payment authorised to sign Pension Payment Orders/Payment they are so authorised to sign are sent to all the Pension Disbursing Officers by the Controller of Defence Accounts (Pensions). Before a Pension Payment Order/Payment Authority is acted upon, it should be verified that the Pension Payment Order/Payment Authority/Letter of Authority has been signed by an officer who is authorised to sign it with reference to the intimation on the subject earlier received, i.e., the signature affixed thereon agrees with the specimen signature of the officer on record with him.

NOTE IV.—All Pension Payment Orders/Payment Authorities/Pension Certificates on IAFA 376 and IAFA 376-A and Jangi Inam Certificates and letters issued for the resumption of pension held in abeyance due to re-employment etc. issued by the Controller of Defence Accounts (Pensions) will be embossed with a special seal of the Controller of Defence Accounts (Pensions) as per the specimen below. If any of the documents referred to above does not bear the special seal, it should not be acted upon and should be returned to the Controller of Defence Accounts (Pensions) for further instructions.

NOTE V.—For the equivalence of the ranks of the three services of the Armed Forces please see Appendix-II.

NOTE VI. The term "Armed Forces Pensioners" (other than Commissioned Officers) includes Junior Commissioned Officers, Honorary Commissioned Officers. Other Ranks of the Army, Reservists and Non-Combatant (Enrolled) and corresponding ranks of the Navy and Air Force.

- (i) Army (Including those holding substantive Kings Commission) and Military Nursing Service.

- (ii) Navy.
(iii) Air Force.

NOTE.—Departmental Officers, Departmental Warrant Officers, Local European pensioners (non-commissioned officers and men) who were already sanctioned and are drawing pension will also be treated as Class I pensioners.

Class II

Widows, Children and other dependants of those mentioned in Class I. IAFA-339

NOTE.—Families of the categories of pensioners mentioned in the Note under class I will likewise be treated as class II pensioners.

✓ Class III Blank.

✓ Class IV Blank.

Class V

Civilian pensioners of the Defence Services, the Defence Accounts Department and those having granted pension under the Civil Service Regulations. IAFA-350

Class VI

Armed Forces pensioners (excluding Commissioned Officers) IAFA-389

(a) Junior Commissioned Officers (including those holding Honorary Commissions) Non-Commissioned Officers and other ranks of the Army granted pension under Pension Regulations.

(b) Master Chief Petty Officers (including those holding Honorary Commissions) and lower ranks, i.e. upto Ratings of the Navy.

(c) Master Warrant Officers (including those holding Honorary commissions) lower ranks, i.e. upto Airmen of the Air Force.

(d) Non-Combatants (Enrolled).

NOTE.—Indian soldiers of local Asiatic Company of Royal Garrison Artillery, Hong-Kong and Singapore Royal Garrison Artillery, Hong-Kong Regiment, Ceylon and Mauritius Artillery etc. who are U. K. Liability pensioners (see part II) will also be treated as Class VI pensioners.

Class VII

Armed Force Family pensioners, i.e. widows, Children and other dependants of Armed Forces Personnel (those mentioned against class VI). IAFA-389

Class VIII

(a) Junior Commissioned Officers, Other Ranks, Followers and their heirs, under the Govt. of India special War Reward Scheme for World War I (1914-1919 War) IAFA-389

(b) Gallantry Awards for the World War (1939-1945) to Armed Forces Personnel and their heirs. IAFA-389

(c) Gallantry Awards notified after Independence to Armed Forces Personnel and their heirs. IAFA-389

NOTE I.—If the number of pensioner is small, there is no objection to one register being maintained for classes VI and VII.

NOTE II.—In entering in the Register, the Descriptive Serial No. assigned to each pensioner as noted in the Descriptive Roll and in Pension Circulars (awards notified upto the 30th September, 1951) care must be taken to add the letter or words affixed to the number to denote the class of pension (i.e., War, Ordinary etc.)

Class IX U. K. PENSIONERS

Instructions for the maintenance of payments/Check Registers are contained in part II of these instructions.

6.7.11

Manner of Payment of Pension

6. The general procedure for payment is as follows:—

(i) As soon as the Payment Authority or the P.P.O. is received from the C.D.A.(P), the class to which the pensioner belongs (if not already indicated in the Payment Authority or the P.P.O.) will be identified with reference to para 5 and entries made in the relevant Payment/Check Registers opened for the class/sub-class, in accordance with the headings prescribed in the Register. The procedure for entering P.P.O.s in the P.P.O. Register is already given in para 2. All necessary particulars that have a bearing on the payment of the pension should also be transcribed in the Register, e.g., continuance or the expiry of the pension and the conditions attaching to the payment etc. The marks of identification where furnished in the Descriptive Return/Descriptive Roll or in other pension documents should be clearly noted in the Payment/Check Register, for facility of easy reference and identification of the pensioner at the time of payment. The Photograph furnished with the pension documents should be affixed in the page or the prescribed column as the case may be, allotted for the pensioner in the Payment/Check Register.

(ii) Photographs are obtained and furnished to P.D.O.s along with other pension documents in respect of all Class I, V and VI pensioners. Where authenticated photographs are furnished in respect of other classes of pensioners through the C.D.A. (P)/Officer-in-Charge, Record Offices/Head of Offices, there is no objection to affixing them in the Payment/Check Registers. In the case of Class V pensioners sometimes Joint Photographs of the Government servant and his/her spouse are furnished. They are intended for use in respect of the Government Servant and later in respect of the spouse in case family pension becomes payable to the spouse. Photographs are viewed

merely as additional means of identification. For the proper and correct identification, the marks of identification and other particulars (including the authenticated impressions of the thumb and/or the fingers of the pensioners where available) furnished in the Descriptive Return/ Descriptive Form and other pension documents should be utilised.

- (iii) When pension is sanctioned and notified by the C.D.A.(P), the pensioner concerned is, intimated directly by the C.D.A.(P) or by the Officer-in-Charge, Record Officers, of it and he is instructed to claim his dues from the P.D.O. If any pensioner fails to claim his dues even after the lapse of a reasonable time, the P.D.O. should enquire into the circumstances of the non-drawal of pension by issuing letters to the pensioner.
- (iv) When a pensioner appears for drawing his/her dues, he/she should be first identified keeping the aforesaid provisions in view. Where a bill form is prescribed for the class of pensioners, a completed bill for his/her claim will be obtained, checked and the claim passed, if in order, for payment to the pensioner. Where a payment schedule is prescribed the schedule will be prepared by the P.D.O. and the pensioner's signatures for the prescribed declarations and the receipt for the pension will be obtained on the schedule, before payment is made. Any separate certificate or declaration required in any particular case will also be obtained. The specific points to be observed in checking the bills/completing the schedules generally, are given in para 18 below and also in the subsequent chapters dealing with the various classes of pensioners. These should be kept in view, in admitting payments.
- (v) The P.D.O. is personally responsible for all the payments he makes and he should ensure that the payments authorised are correctly made to the proper pensioner and the prescribed instructions or rules are not violated in any case. In case of any doubt arising regarding the identity of the pensioner or in case the instructions given in this book or in the Payment Authorities/ P.P.Os. do not meet the requirement of a particular case the P.D.O. should at once refer the case to the C.D.A. (Pensions), furnishing full particulars of his difficulty and asking for a ruling on the specific point, which he desires to get clarified before making the payment to the pensioner.
- (vi) When a pensioner first appears for receiving his dues or when he/she is called to appear in person on a date fixed by previous appointment with him/her by the

Pension Disbursing Officer, the payment will be made to him/her after due identification and under the rules applicable of his class. Particular care should be taken to ensure that the claim is not time-barred on that date. If the claim is time-barred the procedure prescribed for getting the requisite sanction for the class of pensioners should be followed.

- (vii) The dates for the payment of the various classes of pensioners will be fixed and notified in advance by the P.D.Os. for the information and guidance of the pensioners concerned. The dates once fixed and notified should not be altered by the P.D.Os. under any circumstances. At the time of each payment, the pensioner's attention may be suitably drawn to the date he is due to be paid next.
- (viii) Pension bill forms are to be supplied to pensioners by the P.D.Os. He should, therefore, supply a bill form to the concerned pensioner after each payment, to enable the pensioner to submit the bill for the next payment due. Forms improvised by the pensioners or inappropriate forms are not acceptable in audit.
- (ix) When payment is made, necessary notes will be recorded in the payment/Check Registers and other documents as prescribed in the subsequent chapters. The instructions for filling up the payment column in the Check Registers are detailed in Appendix IV. Paid Vouchers/ Payment Schedules are valuable documents and should, therefore, be kept in safe custody by the P.D.O. till they are sent to the C.D.A.(P) alongwith the periodical 'Accounts' as prescribed in para 31.
- (x) Pension Disbursing Officers are personally responsible for the acts of their subordinates and Government will hold them responsible for any loss which may result from their own supineness or the dishonesty of their subordinates.

Personal Appearance by Pensioners for Drawal of Pensionary Dues : Life Certificates

✓ 1. As a general rule a pensioner must take payment of his pension in person each time, after he is duly identified by the Pension Disbursing Officer. However, (i) a pensioner who is unable to appear in person before the Pension Disbursing Officer for one or other reasons (ii) a pensioner who is specifically exempted from personal appearance by the Govt. and (iii) a pensioner who desires to draw his/her pension through an authorised agent (see para 13 below) can be permitted to do so provided a life certificate as is prescribed for the particular category, which the pensioner belongs to, in the manner and form prescribed, is produced.

Payments on the Basis of Life Certificate

8. (A) A pensioner who does not appear in person for one or other reasons can produce a Life Certificate from one of the authorities mentioned at its, (i) to (iv) of para 9 and the procedure laid down in the 2nd and 3rd sentences of B(iii) below should be followed.

Exemptions from personal appearance

8.(B) Exemption from personal appearance is permissible in the following cases. The formalities to be completed for drawal of pension in each case are also stated therein.

- (i) Pensioners desiring to draw his/her pension through an authorised agent (who has indemnified Government against overpayments).

In such cases personal appearance is not necessary even at the time of first drawal of pension. Each bill of a pensioner resident in India must be signed by the pensioner, endorsed in favour of the agent and receipted by the latter. A life certificate should be obtained in such cases once a year with the pension bill for the month of October.

NOTE 1.—The form of Indemnity bond and a list of agents who have executed general bond of indemnity are given in Article 42 Civil Account Code, Vol. I.

NOTE 2.—The detailed procedure for drawal of pension in India by a pensioner resident outside India is given in para. 13 below.

(ii) *Pensioners of rank*.—A pensioner of rank (i.e. high states may be privately identified by the Pension Disbursing Officer and he need not be required to appear at a public office. Payment may thereafter, be made in the usual manner.

(iii) *Pensioner specially exempted by the Local Govt. from personal appearance*.—A pensioner of this category may draw his/her pension upon the production of a life certificate once in six months with the pension bills for June and December signed by a responsible officer of Govt. or by some other well known and respectable person. The usual bill signed by the pensioner must be submitted along with the pension certificate where there is one. The written authority of the pensioner to pay the pension to the person nominated by him/her should be produced and attached to the relative bill.

NOTE.—A note of the sanction given by the Local Government for the exemption from personal appearance will be kept in the Payment/Check Register and the Pension certificate, where one is issued.

(iv) *Pensioners who are unable to appear in person in consequence of bodily illness or infirmity*.—A pensioner of this category may draw his/her pension upon the production of a life certificate once in six months with pension bill in June and December signed by a responsible

officer of Govt. or by some well known and respectable person. The usual bill signed by the pensioner must be submitted along with pension certificate where there is one. The written authority of the pensioner to pay the pension to the person nominated by him/her should be produced and attached to the relative bill.

(v) *Severely wounded and infirm Armed Forces Pensioners: Class VI*.—Such pensioners may be paid their pension on production of a life certificate on IAFA-409, signed by a responsible officer of Govt. or some other well known and trustworthy person. The certificate should bear the impression of the ball of the thumb of the pensioner's left hand, taken in the presence of that officer or person.

(vi) *Female pensioners who are not accustomed to appear in Public*.—A pensioner belonging to this category may be paid her pension to another person as she may appoint on her behalf on production of a letter of authority, a life certificate, a certificate of non-marriage, non-remarriage or continued widowhood wherever such a certificate is prescribed. The form of non-remarriage certificate in respect of class V pensioners is given in paragraph 80.4 Chapter VI and the certificate in the case of class VII pensioners is given in form IAFA-378. Class VII pensioners i.e. Armed Forces family pensioners should use form IAFA-409, which contains Column for receipt, authorisation, life certificate and receipt by the representative. The life certificate should bear the impression of the ball of the thumb of the pensioner's left hand taken in the presence of the officer signing the life certificate.

(vii) *Children owing to illness, and very young children, if the Pension Disbursing Officer considers that their attendance for payment would cause inconvenience or hardship*.—In this case a life certificate in the following form signed by an official of the Revenue Department not below the rank of a Patwari or village Munsif or other responsible person may be accepted.

"Certified that _____ the
(name of child)
lawful child of the late _____
(name, rank
and Corps of the deceased)
is alive this day but cannot attend for payment
of pension authorised owing to illness."

(viii) *Armed Forces Pensioners (class VI) employed in various institutions such as Railways, Mills, Private Firms of Standing etc.*—In this case the following form which contains the life certificate, authority for payment to a representative, an acquittance by the pensioner and receipt by the representative, may be used in lieu of IAFA-409. It should be seen that the form is complete in all respects as received from the Head of the Institution, before payment is made to the representative, whose signature should be obtained for the money delivered to him.

Name of the Institution or firm.....
 Pension acquittance roll for the month of.....
 of the undermentioned Armed Forces Pensioners

who are unable to go and draw their pension
 form the in person, owing to their
 re-employment in this

Treasury Serial No.	Pension certificate, descriptive No.	Rank	Name	Amount of Pension Rs. Np.	Signature or mark of pensioners to the following declaration of drawal of second pension : I declare that except the pension specified in this bill, I am neither in receipt of any family pension nor any service or disability pension in respect of previous service in any regiment or other military formation or any other department (Civil or Military) under the Govt. of India or any Local Govern- ment.,	Signature or mark of pensioner who having authorised to draw their benefit have acknowledged receipt of the amount of their pensions respec- tively.
1	2	3	4	5	6	7

Total

I certify that the above named pensioners are
 alive on this date (to be certified once in six
 months with the pension bills for June and
 December) (date to be inserted).

Last Life Certificate was furnished with the
 bill for the month of

Station:

Date:

*Signature of the Head of
 Office, Institution or Firm*

Received the sum of Rs.
 (Rupees.....) (in words) as shown
 above, to be handed over to the Pensioners.

*Signature of the Person authorised
 (named in the last column)*

(ix) *Armed Forces Pensioners, i.e., Class VI
 pensioners, who are unable to appear owing to em-
 ployment, other than those mentioned in class
 (viii) above.*—A pensioner of this category also
 may draw his pension upon the production of a
 life certificate once in six months, with pension
 bill for June and December, signed by a respon-
 sible officer of Government or by some well-
 known and respectable person. The life certificate
 in these cases will be obtained on IAFA-409.

(x) *Gorkha pensioners living in Nepal or a
 pensioner residing in Sikkim/Bhutan who is phy-
 sically unable to apply for his pension in person.*—
 The payment to this category of pensioners may
 be made through a Pension Disbursing Officer
 in India or under arrangements by the Indian

Embassy, Nepal, to a representative who produces
 the pensioner's pension certificate and a life cer-
 tificate on IAFA-409 signed by either two male
 Armed Forces pensioners if below JCO rank (or
 equivalent rank of the Air Force/Navy) or by a
 pensioner of JCO rank (or equivalent rank of the
 Air Force/Navy) acquainted with the pensioner.

Gorkha Armed Forces Pensioners residing in
 Nepal territory will themselves be responsible for
 furnishing annually a life certificate signed by
 two male Armed Forces pensioners and counter-
 signed by an official of the Nepal Govt.

(xi) *Armed Forces pensioners residing in Pauri
 Garhwal and Chamoli Districts (Uttar Pra-
 desh).*—Pensioners of this category may be per-
 mitted, if they so desire, to draw their pensions
 through their representatives. Such a pensioner
 will be required to make one journey with his
 representative to the Pension Disbursing Officer
 concerned and state personally to him that he
 desires his pension to be paid in future through
 that representative. The Pension Disbursing
 Officer will record the identification marks of
 the representative who will thereafter be per-
 mitted to draw the pension on production of
 the pensioner's pension certificate and a life cer-
 tificate (IAFA-409) signed by either two male
 Armed Forces pensioners below JCO rank (or
 equivalent ranks of the Air Force/Navy) or by
 a pensioned officer/JCO (or equivalent ranks of
 the Air Force/Navy) acquainted with the pen-
 sioner and countersigned by a serving officer,
 Sub-Inspector of Police, a Tehsildar, a Sub-Post-
 master, a village sarpanch, a village Headman or
 a Patti Patwari. The Pension Disbursing Officer
 will make independent enquiries once a year to
 satisfy himself that the pensioner is still alive.

(xii) *Pensioners residing in Sikkim/Bhutan who are physically unable to draw their pensions in person.*—In these cases the payment may be made by the Political Officer there, through a representative in accordance with the procedure indicated above in respect of Gorkha pensioners living in Nepal, in item No. (x).

The political officer at Sikkim/Bhutan will obtain once a year a life certificate from Sikkim/Bhutan Govt. for every such pensioner residing in those countries.

(xiii) *Pensioners drawing pensions through Money Order.*—The detailed procedure for remittance of Pension through Money Order is given in paras 15 and 16.

(xiv) The exemptions from personal appearance by Imperial Pensioners, i.e., class IX pensioners and the procedure for payment of pensions to them in such circumstances are contained in Part II.

NOTE—The authorities/persons who can issue/sign the life certificate in the bill form/other prescribed forms, like IAFPA-409, are given in para. 9. Except as otherwise provided specifically in this para or elsewhere in this book, a life certificate where necessary should be looked for in respect of each claim for pensionary dues presented for payment to the Pension Disbursing Officer.

(C) As regards Payment through Agents, see para 13.

Persons/authorities competent to issue/sign certificates.

9. Life certificates issued/signed by one or other of the following authorities/persons can be accepted. However, wherever a specific authority/person is mentioned either in the bill form prescribed for the class of pensioner or elsewhere in these instructions as competent to sign/issue the life certificate, it is necessary that the life certificate is issued/signed only by the authority/person so authorised.

- (i) A serving or pensioned person exercising the powers of a Magistrate under the Criminal Procedure Code (Act-V of 1898).
- (ii) A Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 (XVI of 1908).
- (iii) A Gazetted Officer.
- (iv) A Munsif.
- (v) A police officer not below the rank of Sub-Inspector in charge of a police station.
- (vi) Post Master, a Departmental Sub-Postmaster or an Inspector of Post Offices.
- (vii) Class I Officer of the Reserve Bank of India or an Officer of the State Bank of India or a Sub-Accountant appointed as an Agent or as an Accountant at a branch of the State Bank of India, or an officer of a Subsidiary Bank of the State Bank

of India, or by a Bank included in the Second Schedule to the Reserve Bank of India Act 1934 in respect of a pensioner drawing his pension through that Bank.

- (viii) The Head of the village Panchayat, Gram Panchayat or Gaon Panchayat or the Head of an Executive Committee of a village
- (ix) Retired Commissioned Officers of the Armed Forces in respect of pension bill form IAFPA-319 of Commissioned Officers, Departmental Officers and Warrant Officers.

9.1 Where Life Certificates are signed by JCOs (or the equivalent ranks of the Air Force/Navy), retired gazetted officer pensioners, Sub-Inspector of Police, Sub-Postmasters drawing not less than Rs 50 Tahsildars, Village Headmen, Patti Patwaris (in the case of Garhwali pensioners), Heads of Village Panchayat who are acquainted with the pensioner, the Life Certificates on the IAFPA-409 in the case of severely wounded and infirm Armed Forces Pensioners or in the case of Armed Forces Family pensioners who are not accustomed to appear in public, the Pension Disbursing Officer may accept the Life Certificate provided he has no reason to doubt the veracity of such a certificate. The Pension Disbursing Officer will inform the pensioner's representative of any further guarantee which he may require to safeguard the payment being received by the correct person.

PROOF OF CONTINUED EXISTENCE

10. In all cases of non-appearance referred to above in para 7 the Pension Disbursing Officer must at least once a year require proof independent of that furnished by the Life Certificate, of the continued existence of the pensioner. For this purpose, he should, save in cases of exemption from personal appearance granted by the Local Government require the personal attendance for due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

Identification ✓ (57M-316), 331, 336.

✓ 11. Identification of a pensioner by the Pension Disbursing Officer is an important step in the process of making payment of the pensionary dues to the pensioner. The P.D.O. is personally responsible for the proper identification and payment to the correct pensioner of the amounts authorised to be paid to him. He should, therefore, exercise great care in the matter of identification. Particular attention should be paid to the periodical identification of old and infirm pensioners. Pensioners above 70 years of age and those who frequently draw pension through some personal representative.

11.1 Identification is done by the P.D.O. each time a pensioner appears before him for payment and it would not be necessary to record the fact of the identification anywhere. However, in respect of the annual identification of pensioners, required to be done on the first appearance of the pensioner after 1st April of each year, such a record is to be kept. The manner in which this record is kept is explained in the subsequent chapters dealing with payments to different classes of pensioners.

11.2 Identification is generally done with reference to the marks of identification furnished in the Descriptive Rolls/Descriptive returns/the Disburser's Half of the Pension Certificates etc. where these are prescribed. As an additional means of identification photographs furnished in respect of certain classes of pensioners may also be utilised. Reference is also invited to the provisions of para 6(ii) *ante*. Where Descriptive Rolls/Descriptive returns are not prescribed in respect of any particular class of pensioners, e.g., Class I pensioners, identification should be made in accordance with the instructions given in the respective chapters relating to the class of pensioners. Pensioners drawing pension for the first time may also be required to produce their personal copy of the letter of the C.D.A.(P)/Officer-in-Charge, Records/Head of the Office in which he last served, notifying the grant of the pension to the individual. Where pension is drawn through a personal representative, the identity of the representative should also be established before payment is made to him as authorised by the pensioner in his letter of authority.

NOTE I.—A Commissioned Officer is now-a-days issued with his Army Identity Card duly superimposed "Retired" and the cards contain the personal marks of identification signature and photo of the officer. The identity card may be demanded from the officer-pensioner when he appears before the P.D.O. for establishing the identity of the pensioner, if felt necessary. Commissioned Officer pensioners may also be introduced by some Commissioned Officer-pensioners already drawing pension through the P.D.O. who may be asked to sign a certificate to the effect that they know the pensioner personally and the specimen signature of the new pensioner duly attested by the pensioners introducing him may be kept on record for future use.

NOTE II.—In the case of class VI pensioners (Armed Forces Pensioners), due regard will be paid to the existing provisions in the Descriptive Roll, in accordance with which the pensioner may be introduced by two guarantors. The requirement of bringing two guarantors may be dispensed with in respect of Service/Disability pensioners in whose cases photographs are available with the Pension Disbursing Officers as an additional means of identification.

11.3 Special risk of fraud exists in the payment of pensions of women who do not appear in public. Special care should, therefore, be taken in the identification in these cases. The procedure for the identification of the Civil Purdah pensioners should be followed in these cases also. The periodical certificate of the continued existence of such women should be attested by two or more persons of respectability in the town or village.

NOTE.—In all cases of non-appearances of a male pensioner a note will be made under the signature/initials of the Pension Disbursing Officer, on the Pension certificate or payment register, of the form in which proof was given, within each year of the pensioner's continued existence, e.g., Pensioner visited Collectorate on _____.

Identification : Pensioners over 70 years of age

12. Pensions to pensioners above the age of 70 years should not be made without periodically verifying the fact of their existence by special enquiries. A certificate to the effect that such verification has been carried out should be given in April in each year. In the case of a pensioner who draws his pension through a Bank included in the second schedule to the Reserve Bank of India Act, 1934, and in respect of whom a life certificate is granted by that Bank, no special enquiry will be conducted, but the fact that the pensioner draws his pension through a Bank which also grants life certificate in respect of him as stated above, will only be indicated in the Disbursement Schedule. For Armed Forces pensioners see paragraph 104.

12.1 Proof of Annual Identification.—In respect of Classes VI, VII and VIII pensioners, the Pension Payment Schedule contains a certificate which should be furnished by the P.D.Os regarding the verification of the pensioners on their first personal appearance during or after April of each year. The procedure in respect of class V pensioners and the special position in respect of classes I and II pensioners are given in the respective Chapters dealing with those pensioners.

Payment to Agents (5714-311)

13. For purposes of payment of a pension through an agent the pensioners can be grouped as under :— (a) those stationed in India who desire to draw through a scheduled bank or a personal representative. (b) those resident in India who desire to draw through a Bank or Firm nominated for this purpose as permanent arrangement by executing a power of Attorney in favour of the Bank or firm. (c) those resident outside India and desire to draw through a Bank or Firm nominated for this purpose, by executing a power of Attorney in favour of the Bank or firm.

13.1 In regard to category (a) the procedure for drawal of pension through an agent by submission of the prescribed pension bill and or a life certificate has been outlined in para 8 (A) above.

13.2 As regards category (b) above, the detailed procedure for drawal of pension by a pensioner resident in India, through a Bank or Firm who have executed a Bond to refund overpayments, as a permanent arrangement by executing a power of Attorney in favour of the Bank or Firm will be incorporated in these instructions in due course.

13.3 In respect of pensioners who are not resident in India, the following procedure is to be followed. The pensioner should be advised to

open a non-resident account in any one of the scheduled Bank in India. He should apply to the C.D.A. (P) and obtain sanction for drawal of his pension in India through a scheduled bank. For this purpose, the pensioner should execute a power of Attorney, on the lines of the form reproduced below, on Indian non-judicial stamp paper of appropriate value or where Indian non-judicial stamp paper is not available, on durable plain paper affixed with adhesive Indian stamps of appropriate value, the value of the stamp being determined with reference to the practice as obtaining in the place where the power of attorney is executed, and execute the same, before a Notary Public and sign it in the presence of an official of our Embassy/Mission abroad, who should attest the pensioner's signature. The Power of Attorney as executed should be forwarded by the pensioner through his Bank or Firm who have executed a Bond to refund over-payments, to the C.D.A. (P) with the request to accord the necessary sanction for drawal of his/her pension while he/she is outside India. After the receipt of the sanction of the C.D.A. (P), the Pension Disbursing Officer can accept the claim preferred by the Bank or Firm. The Pension Disbursing Officer should look for a life certificate signed by an official or our Embassy/Mission abroad as also a certificate (except from class V pensioners), for the non-change of nationality since the date of award of the pension as indicated in para 13.4 below, to be furnished initially with the first claim after the pensioner goes abroad and thereafter once in a year with the claim for the month of April. The pension should not be paid beyond the date on which the next life certificate and the certificate of non-change of nationality is due. The Pension Disbursing Officer should be on the watch for authentic information about the continued existence of the pensioner and should promptly stop payment beyond the date of the death of the pensioner when authentic information about the pensioner's death is received.

NOTE.—These instructions do not apply to class IX pensioners $\frac{1}{2}$ U. K. pensioners.

FORM OF POWER OF ATTORNEY

KNOW all men by these presents that I(a)

(Full name, Personal No. and rank of the pensioner.)

do hereby appoint (b) _____

(Name of the scheduled Bank.)

AS MY TRUE AND LAWFUL ATTORNEY AND authorise the said attorney to do all things, acts, deeds that may be necessary or are usual to receive from the (c) _____

(Name of the Pension Disbursing Officer.)

the pension payments etc. due to me as authorised by the Controller of Defence Accounts (Pensions), and to give receipts for the same and credit the same to my account.

And I do hereby agree to ratify all acts deeds and things done or made by my said attorney which shall be deemed to be done and made by me personally and shall be binding on me with force and effect. This power of attorney shall be and remain in full force and effect until due notice in writing of its revocation shall have been given to the C.D.A. (Pensions).

IN WITNESS WHEREOF THE said (d) _____
(Name of the pensioner.)

_____ has set his/her hand and seal
this _____ day of _____

SIGNED SEALED AND DELIVERED.

By the said (d) _____

(Name of the pensioner.)

in the presence of _____

Executant of Power of Attorney

13.4 Certificate for non-change of Nationality.—A certificate on the following lines will be obtained once a year alongwith the pension bill for April from pensioners whose nationality at the time of retirement was Indian and who for the time being are residing outside India and drawing pension ex-India through a foreign Pension Disbursing Officer.

"I certify that I was an Indian National at the time of my retirement and have not thereafter changed my nationality and become a naturalised citizen of a foreign State."

13.5 In the case of those living ex-India but drawing their pension in India through authorised agents the above certificate will be furnished alongwith the life certificate rendered by them initially with the first bill preferred after his/her going outside India and thereafter once a year, with the pension bill for April.

13.6 In case any particular pensioner is unable to give the certificate because he/she has changed his/her nationality and has become a naturalised citizen of a foreign State, documentary evidence to that effect indicating the date from which the change took place will be obtained and forwarded to the CDA (Pensions), separately for necessary action.

NOTE.—The provisions of this para. are not applicable to Class V pensioners granted pension under the CSR.

Payment of pension by cheques

14. Where so requested by the pensioners and where large sums of monies are involved, e.g., arrears of pension, payment of capitalised value of commuted pension, payment of gratuity etc. and in respect of payments of bills received through a Bank, payment may be made by Pension Paymasters by issue of cheques, provided the amount involved is Rs. 200 or more, in the disbursement of a single payment.

NOTE.—The cheques will ordinarily be crossed "A/cs payee" unless the drawee requests otherwise and undertakes the risk involved and the amounts of the cheque is below Rs. 1,000.

14.1 Pension Disbursing Officers other than Pension Paymasters may similarly issue cheques in payment of pensionary dues in accordance with the procedure authorised to be followed by them and provided facilities for cheque payments exists with them.

Payment of Pension in India by Money Order at individual's expense

15. Payments of pension to pensioners, other than U. K. pensioners may be made, subject to the following procedure being observed, Postal Money Order where a pensioner chooses to draw his pension by this means, the money order commission being borne by the pensioner himself.

Note—Arrears of pension due to the deceased Armed Forces Pensioners may be paid by Money Order to their heirs, subject to the conditions laid down in Note 7 under para 114.4 and subject to the further applicable conditions below.

(i) The monetary limit upto which pensions which are payable monthly may be arranged to be remitted by postal money order at the expense of the pensioner is Rs. 250 p.m. subject to further condition that the monetary limit is also applied to a single remittance. Similarly, where pensions are normally payable quarterly, the monetary limit is Rs. 750 for a quarterly payment, subject to the further condition that the monetary limit is applied to a single payment.

(ii) A pensioner who chooses to have his/her pension remitted by Money Order at his/her expense should present himself/herself before the P.D.O. in person with an application requesting the P.D.O. to arrange for the remittance of his/her pension by Money Order at his/her own expense monthly or quarterly, as the case may be, subject to the fulfilment of the conditions attached to such an arrangement. He/She should submit his/her pension certificate where one is issued, alongwith the application to the P.D.O.

NOTE.—Where owing to old age or infirmity, or in consequence of some physical disability it is not possible for a pensioner to present himself in person to the P. D. O., the declaration electing to have his pension paid by Money Order, the P. D. O. may accept instead, a written declaration signed by the pensioner and duly verified under his seal by a Gazetted Officer, a Magistrate, a Justice of Peace, a Tehsildar, a Naib Tehsildar, a B. D. O., a Police Officer not below the rank of Sub-Inspector in charge of a police station or any Government Officer of equivalent rank having his Headquarters at the place where the pensioner is living for the time being. The Officer verifying the declaration should, however, specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the P. D. O.

(iii) The P.D.O. should then identify the pensioner as laid down in para 11 *ante*, and make necessary entries in a special register in the Civil Account Code Form No. 40 headed 'Pensions payable by M.O.'

The P.D.O. should then hand over to the pensioner necessary blank forms of the declarations and certificates, e.g. non-employment, widowhood/non-marriage/non-remarriage etc. to last for a year or so, which the pensioner is usually required to furnish when he/she draws pension and instruct the pensioner to send the same duly filled in regularly, monthly or quarterly, as the case may be, so as to reach the P.D.O. before the 10th of the month following/quarter following for which pension is due. The supply of the forms should be replenished by the P.D.O. as necessary. The pensioner should be cautioned that his/her pension will not be remitted until the necessary certificates are received in the P.D.O.'s office. A note should be kept in the Register to indicate the particular declarations and certificates which the pensioner should furnish in support of his/her pension, to enable the P.D.O. to ensure that the requisite certificates/declarations have been received, before the remittance of the pension by M.O. is made by him.

(iv) On a date not later than the 10th of the month, the P.D.O. should arrange to make out a money order for each pensioner from whom the necessary certificates have been received with reference to the entries in the Register in Civil Account Code Form 40, for the amount of the pension due, less the money order commission thereon and make corresponding entries in the pension certificate/pensioner's and disbursers' halves of the pension certificate/the payment/Check Register. In cases where the necessary certificates have not been received, they will be called for and on receipt, action taken to prepare the M. O. form as above.

NOTE.—Pension Paymasters will record the M. Os made, in the check Register of Money Order also.

(v) The P.D.O. before signing the money order forms placed before him, should satisfy himself that the necessary certificates due from the pensioner have been received and that the pension is due to him/her. When he has satisfied himself that the payment is due, he should sign the money order forms and initial the entries in the pension certificates and check registers, as also in the case of P.P.Ms., the check register of money orders. Such money orders should be stamped with a red ink stamp with the words 'Pension Payments'. It should also be indicated on the Money order form that the amount is to be paid to the 'Payee' only. If in any case the P.D.O. has reason to doubt the correctness of the declarations/certificates, received from the pensioner, he should take necessary action to have them verified before payment is made.

- (vi) In order to minimise the risk of fraud the P.D.O. should compare the signature or thumb impression on the money order receipt every month with the pensioner's signature or thumb impression on his record. The P.D.O. should also take suitable steps to ensure that the payee's receipts are shown to him as soon as they are delivered. In the case of P.P.Ms. the payee's receipt are pasted in the appropriate column of the check register of money orders, the columns of which should be got completed simultaneously. If a receipt is not received within 15 days of the date of despatch of the money order, inquiries should be instituted with the postal authorities to establish the disposal of the money order sent. The P.D.O. should also satisfy himself once a year in such a manner as he thinks desirable that the pensioner is actually alive. In token of his having done so, he should endorse on the schedules of payments for the month of April each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the date on which the pensions were remitted to them.
- (vii) Some village official or talati should be requested to promptly report to the P.D.O. the death of a pensioner who is paid by money order, so as to guard against any fraudulent drawal of the pension by some other person.
- (viii) It will not be necessary to prepare separate bills for payments arranged by Money Order. The payments should be shown in separate schedules prepared in accordance with the class to which the pensioners belong and the classification of the Budgetary charge; and these schedules will serve as vouchers in support of the P.D.O.'s accounts. On each schedule the PDO will certify in his own handwriting to the effect that he has satisfied himself that all payments noted in the schedule have actually been remitted by money orders. In every schedule of the month following, the P.D.O. will give the under mentioned certificates:—
- (i) "Certified that I have satisfied myself that all pensions included in the schedule for the previous months have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and have recorded them in my office."
 - (ii) "Certified (1) that I have obtained, where necessary, from each pensioner a declaration that he has not received any remuneration for serving in any capacity under the Central Government or any other State Government or under a Local Fund or a Govt. Undertaking etc., during the past six months, and (2) that where necessary I have obtained from each pensioner a declaration to the effect that he is not in receipt of any family pension or any service or disability pension in respect of service rendered in any regiment or other Military formation or any other Government department, civil or military."
- (ix) The certificates of non-marriage or of continued widowhood wherever required should be obtained from female pensioners and daughters in receipt of children's allowance before the pension or children's allowance is remitted. The certificate should be attached to the payment schedules.
- (x) The amount to be remitted should not be paid to the Post Office in cash but arranged by transfer to the credit of the Post Office. P.P.Ms and other P.D.Os who cannot arrange the transfer to the credit of the Post Office may issue cheques in favour of the Post Master for the amount of the money orders and the commissions thereon. Treasury Officers while transferring the amount to the credit of the Post Office should send the Money Order forms to the Post Office with a certificate by the Treasury Officers that the amounts of the money orders and the commission thereon have been credited to the Post Office in the treasury accounts by transfer. In other cases the total amount of the Money Orders and the commissions due thereon should agree with the amount of the cheque made out in favour of the Post Master.
- (xi) On a money order being returned undelivered by the postal authorities, the net amount of the money order (minus the postal commission) should be debited to the Post Office and should be shown as a distinct item in the cash book and in the monthly cash account, by Treasury Officers who had initially given credit by transfer to the Post Office. P.P.Ms should account for the returned money orders in the Establishment cash book and remit the amount into treasury for credit to Government immediately, the Treasury receipt being disposed off in the usual manner. In all cases of undelivered money orders a note should be kept in the Register in form No. 40, as also the pension certificate/check/payment register, and the check register of money orders. When the amount less the money order commission is repaid to the pensioner a note to that effect should be made against the former remarks.
- (xii) The system of remittance of pension by Money Order is applicable to payment of pensions in India only.
- (xiii) In the case of remittances to a leper who has lost his/her fingers and is living in an asylum, the postal department delivers the

Money order to the Head of the Institution, who will sign the Payee's receipt on behalf of the leper. Where a leper is living with his/her parents, relatives or friends, payment is made by the postal authorities to a responsible person with whom the leper lives. The payment is also witnessed on the M.O. Form by an independent responsible person. In other cases in order to avoid delivery of the Money Orders to a person other than a pensioner the Money Orders should be marked as payable to the "Payee Only", as indicated in (v) above.

- (xiv) In addition to the verification of the payee's signature in the payee's receipt each month as in item (vi) above, the Pension Disbursing Officer may require independent proof of the continued existence of the pensioner annually once.

PAYMENT OF PENSIONS IN INDIA BY M.O. AT GOVERNMENT EXPENSE

16. Pensions including provisional pensions, upto Rs. 100 p.m. may at the specific request of the pensioners be remitted to them by money order at Government expense. The request of the pensioner should be obtained in writing and the usual formalities for his identification etc. as laid down in items (ii) and (iii) in para 15 above, should be observed. In the schedules to be prepared in respect of such remittances, the amount of commission in each case will be separately shown. The transfer of credit afforded by the Treasury Officer or in the case of P.P. Ms. and other P.D.Os who cannot arrange for transfer of credit to the Post Office, the amount of the cheque made out in favour of the Post Master will include the Money Order Commission also. The other instructions given in the preceding para, viz, para 15 will generally apply in respect of remittances arranged under this para.

Rounding off of transactions in pension bills

17. The following procedure will be followed in rounding off of transactions in pension bills: fractions of a rupee will be rounded to multiples of 5 paise, portion not below $2\frac{1}{2}$ paise being rounded off to the higher multiple of 5 paise and those below $2\frac{1}{2}$ paise being ignored, while determining the net amount payable. For this purpose the gross amount of the pension or adjunct to pension, e.g., A.H.I., shown on the bill shall be so adjusted by the addition of an amount not exceeding $2\frac{1}{2}$ paise, or subtraction of an amount below $2\frac{1}{2}$ paise, as the case may be, as will make the net amount payable to the individual on any bill, a multiple of 5 paise. An illustrative example is given below for guidance.---

EXAMPLE

	Rs.
Pension	200.00
AHI	20.00
TOTAL	220.00

Deductions:	Rs.
PLI	8.19
	211.81

Net amount payable is Rs. 211.80.

In a claim like the above, the bills will be prepared as under :--

	Rs.
Pension	199.99
A.H.I.	20.00
TOTAL	219.99
Deductions :	
PLI	8.19
	211.80

Net amount
Rs. 211.80.

Transactions which do not involve cash payment will not be rounded.

The payment of pension and children's allowance to a widow in one and the same bill should be regarded as a single payment for the purpose of rounding off the transaction.

Point to be seen in passing pension bills/claims

18. The following general instructions should be observed as far as they are applicable, when payments are made. Further points to which attention must be paid by the Pension Disbursing Officers in respect of each class of pensioners are laid down in the relevant chapter relating to that clause.

(i) The Bill should be in the prescribed form.

(ii) The pensioners/Descriptive Serial No./ Pension Payment Order No., Rank, Name and Corps or Department as shown in the bill/payment schedule should agree with those entered in the Payment/Check Register. Pensioner Sl. No./ Treasury Sl. No. allotted to each pensioner by the Pension Disbursing Officer should also be shown in the bill/payment schedule.

(iii) The period for which the pension is claimed, the rate of pension, the amount due in sterling as well as in Rupees (where pensions are fixed in sterling) the rate of exchange etc. should be correctly entered. A certificate of residence in India should be furnished in the bill in respect of periods for which payment at the concessional rate of exchange is claimed.

(iv) The amount paid should not be in excess of the amount sanctioned.

(v) Necessary deductions on account of Income-Tax, Service Funds etc. as due should be made.

(vi) It should be seen that the details in a bill work up to the totals and that the totals are written in words as well as in figures.

(vii) A pay order should be signed by the P.D.O.

DRAFT AMENDMENT TO P. P. I. (1973) EDITION

C. S. No. 9 of 1978

Reconstruct clause (x) to Para 18 P.P.I. (1973) as under:—

(x) The bill should be receipted by the pensioner or by some other person authorised to give legal acquittance on his behalf and if the pensioner cannot sign his name, his thumb impression or, where this is not possible due to the physical incapacity, his great toe impression, the thumb or the great toe impression being duly attested by a well known and respectable person shall be taken on the bill. There is no objection to the Pension Disbursing Officer himself attesting the thumb/great toe impressions. Signatures may be obtained in English or Hindi. Signatures in regional languages can be accepted in the respective regions and need not be transliterated.

Sd/-

(S. L. KAPOOR)

ASSTT. CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS).

Approved:—

Sd/-

DY CGDA (AT)

(x) It should be seen that the bills/vouchers are complete in all respects, particularly that wherever declarations and/or certificates are required to support the payment, such certificates and/or declarations are obtained.

Rate of exchange for conversion of sterling pensions (STM-330)

19. The exchange rate to be applied for the conversion of sterling pensions into Indian currency will be intimated in each individual's case by the Controller of Defence Accounts (Pensions) and no deviation from that is allowed under any circumstances. If a pensioner represents that his pension is convertible at an exchange rate other than that intimated to the Pension Disbursing officer, the matter should be referred to the Controller of Defence Accounts (Pensions) pending whose decision the pension should be converted at the exchange rate already advised by the Controller of Defence Accounts (Pensions).

Fund deductions

20. The duty of making proper deductions from pension bills on account of fund subscriptions devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Controller of Defence Accounts (Pensions) to make any particular deduction. The Pension Disbursing Officer must, however, check the deductions in the case of Indian Military Service Family Pension Fund and Indian Military Widows and orphans Fund.

Officers, Other Ranks of the Army and equivalent ranks of the Navy and the Air Force in respect of service in the Armed Forces.

NOTE.—1. The expression 'soldiers' in the above paragraph, includes any person below the rank of NCO, who is enrolled under the A. A. 1950.

2. Warrant Officers must furnish stamped receipts for all payments in excess of Rs. 20/- made to them whether such payments are made weekly, monthly or otherwise.

3. When a Non-Commissioned Officer, Other Rank, Soldier of the Army and equivalent ranks of the Navy and the Air Force holds an appointment which is open to a person not enlisted under the Army Act or Air Force Act or enrolled under the Indian Army Act, he is not held to be serving in the capacity of a soldier for the purposes referred to above.

4. Payment of arrears of pension in excess of Rs. 20 due to the estates of deceased Armed Forces Pensioners when made to their heirs, irrespective of the fact whether the recipients are serving or pensioned NCOs, or Soldiers of the Army or the equivalent ranks of the Navy and the Air Force, should be supported by stamped receipts.

5. A widow pensioner drawing in one and the same bill her own as well as her children's pension will affix one revenue stamp, when not exempt from stamp duty, provided her own pension alone exceeds Rs. 20/-.

Income-tax deductions from pensions

22. It is the responsibility of the Pension Disbursing Officer to deduct Income-Tax from pensions at source, where due and the deduction on account of Income-Tax shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 (Act 43 of 1961), as modified from time to time, and the rules and orders

issued thereunder. The term 'salaries' as defined in the Income-Tax Act includes 'Pensions' and where the estimated payment of the pension due to a pensioner for a financial year becomes taxable in terms of the Income Tax Act, 1961, the Pension Disbursing Officer should work out the tax due and deduct it from the pension in the usual manner. Whereas it is permissible to adjust the rate of recovery during the year so as to ensure that the correct amount due for the year is recovered within the year, it is not permissible to refund any tax recovered in excess during the year, by affording a credit in the bill. Any excess tax recovered can only be claimed by the pensioner from the Income-Tax Authorities. Likewise, Income Tax of a previous year should not be adjusted by the P.D.O. in the current year, such adjustment is to be made by the Income-Tax authorities concerned, to whom the matter may be reported, when such an occasion arises. Income Tax should be levied on pension independently of the pensioner's private income. Care should be taken to exclude from the assessment amounts which are specially exempted from the term 'salaries' under the provisions of the Income Tax Act. When abatement of income tax on a life insurance premium is allowed, the receipt of the insurance company should be verified and endorsed to indicate that the abatement has been allowed.

22.1 Pension Disbursing Officers should issue to the pensioner from whom Income Tax has been deducted by him from his pension at source, an annual statement showing the amounts of pensions paid and the tax deducted by him. The P.D.O. should also furnish to the Income Tax authorities concerned, a statement showing the amount of pensions paid to each assessee and the amount of tax deducted from him. He should also certify where necessary that he has verified the premium receipt of the Insurance company where abatement on account of Insurance premia paid has been allowed.

22.2. In case of doubt regarding the liability to tax of any item of pension, the matter should be referred to the C.D.A. (Pensions) or to the Income Tax Authorities for clarification. D.C.R. gratuity received after 1-6-63 under the New Pension code and any payment in commutation of pension, are two notable items which are excluded from the term 'salaries' in accordance with the Income Tax Act, at present.

✓ Neglect to draw pensions

23. Pension should be claimed as and when it falls due. A pensioner who neglects to draw his/her pension before the expiry of a period of 12 months of the date it fell due may not be paid the arrears without the sanction of the Controller of Defence Accounts (Pensions). When a pensioner neglects to draw his/her pension, the Pension Disbursing Officer should make enquiries as to whether the pensioner is alive or not and make a report to the Controller of Defence Accounts

(Pensions). Further instructions and any special provisions in regard to the particular class of pensioners in this regard are given in the chapters relating to the particular class of pensioner. Claims to arrears of pension preferred within a year of the date it fell due will be investigated and paid by the P.D.O. if otherwise in order.

✓ Change of place of payment within India and payment in India on transfer from an agency outside India.

24. When a pensioner changes his place of drawal of pension in India, his pension papers comprising of all the P.P.Os and Payment Authorities already issued by the C.D.A. (P) and on record of the P.D.O. are transferred to the new P.D.O. of the station where the pensioner desires to draw his pension, along with a Last Pension Certificate (short term l.p.c) Extract of Check Register. The L.P.C./extract of check register shows the date upto which the pensioner was last paid by the former P.D.O. as also the rates of pension paid by him. The new P.D.O. will allot a P.S. No./T.S. No. to the pensioner and complete the appropriate Payment/Check Register. Further payments in continuation of the date upto which the pensioner is shown as paid on the LPC/Extract of Check Register will be arranged by the new P.D.O.

24.1 LPC on from IAFA-328 is issued in respect of class I, II and V pensioners for transfers within India. In respect of Class VI, VII and VIII pensioners form IAFA-624-A (Extract from Check Register) is used.

24.2 When a pensioner changes his place of drawal of his pension from a station outside India, the LPC and other documents are received by the CDA(P) and instructions for the continuation of the payments in India will be issued by him to the New P.D.O. in India.

24.3 The detailed procedure for the transfer of Pension Accounts is given in para 25.

✓ Transfer of pension Accounts

25. When pensioners desire to receive the pension permanently or for a prolonged period at a station other than that at which they have hitherto been paid, it is permissible to arrange to transfer his/her pension accounts for payment by the new Pension Disbursing Officer. On receipt of a pensioner's request for transfer to a P.D.O. within India, the transferor P.D.O. will prepare a Last Pension Certificate on form IAFA-328 or an extract of check Register on form IAFA-642, as applicable to the class of the pensioner and send it directly to the new Pension Disbursing Officer (Headquarters, Treasury or the Head Post Office in the case of transfer to Post Office) alongwith the Pension Payment Orders, Payment Authorities, letters of authorities issued by the Controller of Defence Accounts (Pensions), Pension Certificate, Both Halves of the Pension Certificates, Photograph, Specimen Signature, the

Descriptive Rolls, the Descriptive Return and such other documents etc. Simultaneously a duplicate copy of the Last Pension Certificate should be forwarded to the Controller of Defence Accounts (Pensions).

25.1 When the payment is desired through a P.D.O. outside India and it is permissible under the Rules to arrange for such payment, the transferor P.D.O. will transmit the documents as above to the C.D.A. (Pensions). Any request made by pensioners for changing the channel of payment to a place outside India, should therefore be communicated to the C.D.A. (Pensions) first, in order to ascertain the admissibility or otherwise of the transfer.

25.2 The transfer should be effected quickly in order to ensure that payment of the pension in the new station is arranged without delay. However, in order to minimise administrative difficulties and to avoid inconvenience that may be caused to the pensioner due to frequent change of P.D.Os, pensioners should be advised that in their own interest they should ask for the change of the P.D.O. only when it is absolutely necessary for them to resort to such a course and it is also anticipated by them that they will continue to draw the pension in the new station for a prolonged period. The special points to be observed in effecting the transfer of the pension accounts of the various classes of pensioners are contained in the respective chapters dealing with the different classes of pensioners.

Public Claims and Regimental Debts

26. A public claim or regimental debt against a pensioner is recoverable from his pension, except when the pensioner is in receipt of wound, injury or disability pension, in which case the recovery can only be effected under the special orders of the Government of India.

26.1 Recoveries of public claim and Regimental debts due from a deceased pensioner are not recoverable from the family pension that may be granted to his family on his death.

26.2 Recoveries of dues whether Government or non-Government are not permissible from the pension or family pension payable to a class V pensioner, i.e., a pensioner granted pension under the CSR, except with the specific written consent of the pensioner.

26.3 However, if a specific directive to that effect is received from the C.D.A.(P) recovery of public claims and regimental debts should be made from pension.

Recovery of Overpayments of Pensions

✓ 27. Overpayments of pensions detected within 12 months of the date of the first erroneous charge can be recovered by P.D.Os without reference to the CDA (Pensions), in the usual manner at one third of the pension.

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27.1 Overpayments of pensions not detected within 12 months of the date of the first erroneous charge should not be recovered from the pensioner's dues without the orders of the Controller of Defence Accounts (Pensions). If there are any arrears due to the pensioner, the payment of the same may be withheld pending decision for the overpayment made. As soon as an overpayment comes to the notice of the Pension Disbursing Officer, he should report the full details of the case to the Controller of Defence Accounts (Pensions), who will decide the case himself, if it lies within his financial powers or he will obtain the orders of the Competent Authority or the Government of India as the case may be. To avoid hardship to the pensioner, payment for the current period, however, should be continued to the pensioner at the correct rate admissible. On the decision of the case by the Competent Authority, the orders passed will be communicated to the P.D.O. by the C.D.A.(P).

Audit Objection, Objection Statement and Recoveries

✓ 28. Objections and orders which arise out of the examination by the Controller of Defence Accounts (Pensions) of the accounts of the Pension Disbursing Officers are communicated to them by letters or objection statements. To these earliest attention should be given and the Pension Disbursing Officer should return the objection statements within a fortnight of its receipt by him or send a letter explaining the cause of delay.

28.1 No objection statement should be kept back on the ground that one or two of the objections are under reference or require further investigation. These should be extracted for separate disposal while other items should be replied to and the objection statement returned to the C.D.A. (Pensions).

28.2 In the case of Treasuries the objection statements will be issued against the Head Treasury Officers who should immediately send extracts therefrom to the sub-Treasury Officers concerned in respect of the items pertaining to them to admit of replies being sent by the Head Treasury Officers to the Controller of Defence Accounts (Pensions) within the prescribed time. The Sub-Treasury Officers should not correspond direct with the Controller of Defence Accounts (Pensions) except, through the respective Head Treasury Officers. If the Treasury Officer apprehends any delay in returning an objection statement, he should send a letter to the Controller of Defence Accounts (Pensions), explaining the cause of delay.

28.3 The original objections statements through which the re-audit decisions of the Controller of Defence Accounts (Pensions) are conveyed should be retained by the Head Treasury Officers

and further replies to the outstanding items should be made on IAFA-526 and not through letters or memos.

28.4 Necessary notes regarding submission of documents etc., called for through the objection statement should be made against the names of the pensioners in the check register to ensure clearance of the objection before next payment is due.

28.5 **Recoveries of Disallowances.**—A disallowance made by the Controller of Defence Accounts (Pensions) must in all cases be deducted from the next payment made to the pensioner except where otherwise stated. If a pensioner from whom a recovery is ordered has in the meantime been transferred to another station, the Pension Disbursing Officer should without delay pass on the order of recovery to that station.

28.6 **Rate of Recovery.**—Recoveries are not ordinarily made at a rate exceeding one third of pension. A note showing on what account the recovery is made will be entered in the bill, the number and date of the Controller's objection statement or letter being cited.

28.7 **Recovery of Hospital Charges.**—Any claim preferred by the Hospital authorities on account of Hospital charges against a pensioner or his wife or child should be forwarded to the Controller of Defence Accounts (Pensions) who will state the amount to be recovered from the pensioner.

28.8 **Other Recoveries.**—Should a pensioner who was granted a gratuity in the first instance be subsequently admitted to pension, the gratuity already paid will be recovered from the first issue of his pension. When the gratuity paid is in excess of the arrears of pension due, no payment of pension will be made until the gratuity is fully recovered.

Forfeiture of Pensions of Classes I, II and V Pensioners

✓ 29. The above classes of pensioners are liable to forfeiture of pensions if convicted by any criminal court of serious crime including political offences, or guilty of grave misconduct. Should the Pension Disbursing Officer become aware of any case in which a pensioner is sentenced to imprisonment or is found guilty of grave misconduct, he should forthwith report the matter to the Controller of Defence Accounts (Pensions), with a copy of the order of conviction and sentence and suspend the pension provisionally pending receipt of instructions from the Controller of Defence Accounts (Pensions), as to whether the pension should be withheld, reduced or continued in full. Any permanent reduction of pension that may be decided upon, will be notified to the Pension Disbursing Officer who should note the reduced rate on the pensioner's papers and the Payment/Check Register.

29.1 **Forfeiture of Pensions of Classes VI and VII Pensioners.**—Should the Pension Disbursing Officer become aware of any case in which a pensioner is sentenced to imprisonment, he should forthwith suspend the payment of his pension and report the fact to the Controller of Defence Accounts (Pensions) for keeping a note in his records. On release of the pensioner from imprisonment, the Pension Disbursing Officer will obtain an application from the pensioner for restoration of pension and submit it to the Controller of Defence Accounts (Pensions), with a report in IAFA-401 together with the following documents:—

- (i) A copy of the judgement of the court by which the pensioner was tried and convicted and if an appeal was made, a copy also of the judgement of the appellate court.
- (ii) A memo showing the dates from and to which the pensioner was actually in prison, to be obtained from the Superintendent of the jail from which the prisoner was released.
- (iii) A list giving particulars of previous convictions, if any, against the pensioner to be obtained from the Deputy Commissioner or Collector of the District.
- (iv) A memo showing the character on discharge from service, length of service and the date from which pensioned as well as the regimental number of the pensioner as shown in the descriptive roll.
- (v) A memo showing the date of arrest and the period the pensioner was under Police custody as an under trial prisoner prior to the date of conviction.

29.2 Any permanent reduction in the rate of pension that may be decided upon will be notified in the Pension Payment Orders by the Controller of Defence Accounts (Pensions) and an advance intimation will be sent to the Pension Disbursing Officer who should note the reduced rate on the pensioner's papers and the payment/Check register.

NOTE 1.—The procedure detailed above applies also in the case of Armed Forces pensioners sentenced to imprisonment in a jail outside the Union of India.

2. If a pensioner is imprisoned for debt, or pending trial on a criminal charge of which he is subsequently acquitted or if he is convicted of a criminal charge by a lower court but is acquitted on appeal by higher court, pension will be admissible to him for the entire period including any period spent in jail or in police or jail custody.

3. If a pensioner is found guilty of grave misconduct but is not imprisoned, the Pension Disbursing Officer will report full facts of the case to the Controller of Defence Accounts (Pensions) who will obtain orders of the competent authority for the suspension or otherwise of the individual's pension. Pending instructions of the Controller of Defence Accounts (Pensions), the pension will not be stopped.

29.3 The competent authority will communicate his orders on the case to the C.D.A.(P) sending at the same time a copy thereof to the reporting officer.

29.4 Reduction or Forfeiture of Pension of an Armed Forces Pensioner Convicted of a Serious Crime by a Foreign Court for Reasons other than Political.—Cases of Armed Forces Pensioners who are convicted by a foreign court (including Nepal) or who are imprisoned in a jail outside India, for serious crimes of a non-political nature, will be referred to the Government of India through the Controller of Defence Accounts (Pensions), for a decision on the question of reduction/forfeiture or restoration of pension. While all possible efforts will be made to submit such cases supported by the relevant documents/information prescribed above, cases where copies of judgement, etc. of a foreign court are not forthcoming for any reason will be put up with complete information regarding the nature of offence, circumstances in which it was committed and the sentence passed by the court/apellate courts.

NOTE.—In the case of a Gorkha pensioner residing in Nepal but drawing pension from a Pension Disbursing Officer located in India (i.e., Gorakhpur, Bahraich, Darbhanga etc.) the Recruiting Officer for Gorkha on receipt of information regarding his conviction by a criminal court will investigate the case and refer it to the Government of India through the C. D. A. (P).

29.5 Forfeiture of Gallantry Awards.—The Param Vir Chakra, the Mahavir Chakra, the Ashok Chakra, Kirti Chakra and Shaurya Chakra and the monetary allowances attached thereto are liable to be forfeited on conviction for the following offence:—

1. Treason
2. Sedition
3. Mutiny
4. Cowardice
5. Desertion during hostilities.
6. Murder
7. Dacoity
8. Rape and
9. Unnatural offences.

29.6 Cases for the forfeiture of gallantry awards will be submitted with relevant documents to the Military Secretary through normal staff channels for obtaining the President's approval. The applications will be initiated by the Record office in the case of retired/released personnel and the appropriate branch at the Armed Forces Headquarters in the case of commissioned officers as and when such cases come to notice.

29.7 The Record Officer/appropriate Branch at the Armed Forces Headquarters will take the following action with regard to the withdrawal

of the insignia and stoppage of monetary allowances attached to the gallantry decorations:—

1. Cases which come to light before or during the period of trial:—

The monetary allowances will be withheld temporarily during the period of the trial; and finally stopped with effect from the date indicated in the Gazette of India.

Notification regarding the forfeiture of the award.

2. Cases which come to notice after conviction:—

The monetary allowances will be stopped with effect from the date indicated in the Gazette of India. Notification regarding the forfeiture of the award.

✓ **29.8 Forfeiture of Jangli Inam.**—The only condition entailing forfeiture of a Jangli Inam is disloyal behaviour and failure on the part of the grantee to render active support to Government in any time of trouble.

29.9 Should the Pension Disbursing Officer become aware of any case in which a Gallantry award holder is convicted of an offence entailing forfeiture of the Gallantry awards, he should forthwith suspend the payment of the award and report the case to the Controller of Defence Accounts (Pensions).

29.10 When an allegation of misconduct or unworthiness is made against a family pensioner, full particulars of the allegation made should be reported to the Controller of Defence Accounts (Pensions) and Pension should continue to be paid pending instructions by the Controller of Defence Accounts (Pensions).

Attachment of Pensions by Court Orders

30. In accordance with Section 11 of the Pension Act (Act XXIII of 1871) no pension granted by Government on account of past services or present infirmities or as a compassionate allowance and no money due or to become due on account of any such pension or allowance, shall be liable for seizure, attachment or sequestration by process of any court in India at the instance of a creditor for any demand against the pensioner or in satisfaction of a decree or order of any such court. While an order issued by a court cannot *prima facie* be ignored and should, therefore, be honoured, the relevant provisions of Section 11 of the pension act may be brought to the attention of the Court with a view to getting the court orders vacated and simultaneously the P.D.O. should bring the matter to the attention of the CDA (Pensions) for necessary further action. Relevant extract of clause 4 and 6 of Chapter II of the Pension Act are also given below:—

Clause 4 under Chapter—II: *Rights to Pensions*
 "Except as hereinafter provided, no Civil Court shall entertain any suit relating to

any pension or grant of money or land revenue conferred or made by the Govt. or by any former Govt., whatever may have been the consideration for such pension or grant and whatever may have been the nature of the Payment, claim or right for which such pension or grant may have been substituted."

Clause 6 under Chapter—II: Civil Court Empowered to take Cognizance of such Claims.

"A Civil Court otherwise competent to try the same shall take cognizance of any such claim upon receiving a certificate from such Collector, Deputy Commissioner or other officer authorised in that behalf that the case may be so tried, but shall not make any order or decree in any suit whatever by which the liability of Govt. to pay any such pension or grant as aforesaid is affected directly or indirectly."

30. No pensioner can assign or sell any interest in respect of Pension not then due.

Submission of Accounts by Treasuries etc.

31. Civil Treasury Officers disbursing pensions to the Defence Pensioners (including pensioners of the Defence Accounts Department) will submit the accounts twice a month to the Controller of Defence Accounts (Pensions). A list of payments with paid vouchers should be submitted on the 11th of the month, so as to include all payments made by him from the 1st to the 10th of the month and a second list, similarly immediately after the close of the month, so as to include the payments made by him from the 11th of the month to the end of the month. In any case the accounts pertaining to the month should be sent so as to reach the Comptroller of Defence Accounts by the 10th of the month following that to which the account pertains.

31.1 When in any particular month no payment of any pension to any of the Defence Pensioners (including the DAD pensioners) is made in any particular Treasury, the Treasury Officer will send a 'NIL' account to the C.D.A. (Pensions).

31.2 Where the number of pensioners paid in any particular Treasury is very small, there is no objection to the Treasury Officer sending one list of payments only and connected vouchers with his accounts, so as to reach the C.D.A. (Pensions) before the 10th of the month following, but he should clearly indicate that the list he is submitting is the first and final list of payments made during the particular month.

31.3 The instructions given above in respect of Treasury Officers are also applicable to the Pay and Accounts Officer, Govt. of Maharashtra, Bombay.

31.4 The 'accounts' referred to in the above sub-para comprise of the documents mentioned in para 31.9 below.

31.5 Submission of Accounts by the pay and Accounts Officer, Pondicherry and Director of Accounts, Goa, Daman & Diu, Panjim.—The P.A.O. Pondicherry and the Director of Accounts, Panjim, under the existing arrangements are reimbursed the amount paid by them to the Defence Pensioners (including the DAD pensioners) by the issue of a cheque by the C.D.A. (Pensions), monthly. These P.D.Os. should therefore submit the paid bills of the pensioners along with the supporting declarations, certificates and other documents prescribed, with their claims for reimbursement, to the C.D.A. (Pensions) monthly. During the month of March however, in order to settle the year's accounts before the close of the year, a supplementary claim, if necessary may also be submitted. It will not be necessary for these P.D.Os. to prepare the Top Schedules (IAFA(CDA)-649) and the Sub-Schedule (IAF(CDA)-649-A) mentioned at item (1) of para 31.9.

31.6 Submission of Accounts in Respect of Payments by J & K Treasuries.—Payments of pension to Defence personnel made by the J&K Treasuries are settled by issue of cheque on the State Bank of India, Srinagar in favour of the A.G., J & K, Srinagar. The accounts should be submitted in the same manner as in para 31.5 through the A.G., J & K Srinagar.

31.7 Submission of Accounts by Foreign P.D.Os.—Foreign P.D.Os. should submit the accounts through the A.G.C.R. who adjust the amounts in accounts. The Instruction as in para 31 generally apply.

31.8 Pension Paymasters.—Pension Paymasters being assignment holders compile the charges directly in accounts and prepare Class 5 punching media with a fixed voucher No., which is allotted and communicated to them by the C.D.A. (Pensions). Separate punching media, and consequently separate accounts in respect of Section I (representing payments to classes I, II, V & UK pensioners other than those who are treated on par with class VI pensioners—see para 1.3 part II) and section 6 (representing payments to Classes VI, VII VIII and some U.K. pensioners) are prepared by the P.P.Ms. See also paras 31.9 to 31.13 below:—

31.9 Accounts.—The following is a list of documents which are required to accompany the accounts:—

- ✓(a) Paid bills of pensioners.
- ✓(b) Schedule of payments (IAFA-380, IAFA-380A, as the case may be).
- ✓(c) Death certificates, declaration of heirship certificates (IAFA-381) Descriptive Rolls and Pension certificates of deceased pensioners, also heirship certificates when obtained.
- ✓(d) Declaration of employment of pensioners (IAFA-379).

- ✓ (e) Employment, non-employment and discharge certificates of pensioners entitled to Temporary Increase and/or Ad hoc Increase, when they are newly employed, temporarily unemployed or finally discharged from employment.
- ✓ (f) Non-marriage or widowhood certificates in the case of Armed Forces Family Pensioners, class V pensioners, granted pensions until marriage or re-marriage.
- ✓ (g) Last pension certificates.
- ✓ (h)(i) Change statements (see para 33) in respect of classes VI, VII and VIII pensioners and (ii) Change statements in respect of classes I, II and V pensioners, separately.
- ✓ (i) Authority from the Controller of Defence Accounts (Pensions) for the payment of arrears of pension due for over 12 months.
- ✓ (j) Life certificates and certificates of non-employment in the case of pensioners who are not paid in person.
- ✓ (k) Statement of recoveries, like Income-Tax Postal Life Insurance premia etc.
- (l) Top Schedules on IAF(CDA)-649 and Sub-Schedules on IAF(CDA)-649-A. The amounts in the Top Schedule should agree with those shown in the connected Sub-Schedules and the grand total of the Top Schedule which should agree with the amount debited against the CDA(Pensions), should be checked and certified as such by the Pension Disbursing Officer who should note the amount paid in words over his signature.

✍ 31.10 In compiling the accounts the following instructions should be kept in view.

- (i) The paid vouchers should be arranged according to the class of the Pensioners, viz., class I vouchers should be arranged stitched together with their supporting documents, then class II vouchers and so on.
- (ii) It should be ensured that the vouchers indicate (a) the PS No. allotted to the pensioner, (b) the status or capacity in which the pensioner served before retirement, (c) the authority for the grant of pension as also the, (d) the historical classification of the DAD pensioners and of the UK/Burma Govt. Pensioners should be prominently marked on the top as such. The vouchers pertaining to UK pensioners should also be scheduled to the CDA (Pensions) separately.
- (iii) Recoveries of demand should be fully annotated so as to facilitate their being quickly recognised during audit.

- (iv) In respect of classes VI, VII and VIII pensioners the pension payment schedule contains a certificate which is required to be furnished by the P.D.Os regarding the verification of the pensioner on his first personal appearance during or after April each year. This should be signed by the P.D.O. after due verification.

31.11 Special Provisions in Respect of Pension paymasters : Provision of Funds.—A Pension Paymaster will draw funds required by him for cash disbursements to pensioners from the Treasury/Bank on which an assignment account is placed at his disposal. He should draw money on an as required basis and any balance on hand at the close of the month should, without fail be deposited by him into the Treasury before the last date of the month, for credit to the Government. Pensions of absentee pensioners will, in no case be retained by him. He should also ensure that the daily closing cash balance with him does not exceed the ceiling limit fixed in his case and communicated to him by the C.D.A. (Pensions).

31.12 Arrangements of funds in Assignment Account.—P.P.Ms drawing on their assignment account will submit to the Controller of Defence Accounts (Pensions) in the first week of March every year, requisitions showing the total amount required for the ensuring year and the amounts required for each month. If after the assignment is arranged for in their favour it is anticipated that an additional assignment will be required, application for the same should be made to the CDA (Pensions). Cheque books will be supplied to these officers by the CDA(Pensions) on application.

31.13 Rendition of Schedules Relating to Assignment Accounts.—The P.P.M. will furnish the following schedules with their monthly accounts (section—6) :—

Schedule A - List of cheques drawn during the month.

Schedule B - Remittance to the Treasury during the month.

Schedule C - Cash balance report. (Nil report is also required to be submitted).

Schedule D - List of cancelled cheques ('Nil' report is also required to be submitted).

Should it be anticipated that for any valid reason the accounts of any month cannot reach the C.D.A. (Pensions) by the 10th of the following month the schedules should be forwarded in advance so as to reach the C.D.A. (Pensions) by that date.

Change in Charge of P.D.O.

32. A Pension Disbursing Officer relieving another will be held responsible for the adjustments of the accounts of his predecessor and

should consequently be careful to ascertain that the accounts upto the time of his taking charge have been settled or, if this has not been done, to possess himself of the information and means necessary to their adjustment.

32.1 A Pension Paymaster relinquishing charge will close and sign the cash book and the Officer receiving charge will certify therein that he has received the amount of cash shown as in hand.

32.2 An intimation of a change in the P.P.M. will be made in every case to the C.D.A. (Pension) and a statement showing the balance of cash and the number of any unused cheques handed over, should be signed by both officers and forwarded to the C.D.A. (Pensions).

Change Statements

33. The following items as well as particulars of any abnormal payments made, will figure in the change statement, which will show particulars of the PS No./TS No., Rank, name and capacity in which the pension is drawn, the period for which the payment is made, the authority for the payment/reference to the C.D.A. (Pensions) payment authority or P.P.O. or other letter of authority etc. in a tabulated form:—

1. First payment of pension (Provisional or final), to pensioners admitted to the pension establishment.
2. Payment on account of increase/decrease in pension consequent on the issue of corrigendum P.P.O.
3. Payments on account of commutations of pensions or service gratuity, DCR gratuity and similar lump-sum payments.
4. Payment on account of life time arrears of pension etc., made.
5. Arrear payments of pension over one year.
6. Final payment of pension stopped under special orders on account of misconduct or held in abeyance due to re-employment etc., or partly restricted as a result of re-employment etc.
7. Refunds of recoveries earlier effected from the pensioner.
8. Continuance of temporary disability pension where there is change in the rate of pension, provided there is no break in the period of grant. If there is a break in the period of grant, the item will be included even if there is no change in the rate.
9. Payment at two different rates of pension occurring during the same month, e.g. family pension at the special rates upto a particular date of the month and thereafter at the ordinary rate.

Rendering of Form I and Form II

34. A report showing the names and particulars of pensioners struck off the pension strength of a Pension Disbursing Office during a month is rendered in Form I (IAFA-383-A) to the C.D.A. (Pensions) monthly. Likewise, a report showing the names and particulars of pensioners taken on the pension strength of a Pension Disbursing Office, either as a new pensioner or as a transferee from some other PDO in India or on transfer from a foreign agency into India, is rendered in Form II.

The instructions for the preparation of Form I and Form II are contained in Appendix V.

NOTE.—The names of Class IX pensioners (U. K. pensioners) should not be included in Forms I and II.

I. A Forms Required for Disbursement of pensions

35. FORMS—Indent for Indian Army Forms etc., required for payment of Defence Pensions will be submitted to the Controller of Defence Accounts (Pensions), for check and transmission to the Manager of the Forms Stores, Calcutta for compliance. The indent should be submitted by the Pension Disbursing Officers so as to reach the Controller of Defence Accounts (Pensions), not later than the dates given below. The requirements should be based on the actual number of pensioners with due regard to their inflow and outflow but should it be absolutely necessary, a supplementary indent (not exceeding one in a year) may be submitted direct to the Manager of the Forms Store, Calcutta. Indents (ordinary and supplementary) will be prepared on IAFA-2002-B.

State	Date of submission of indents	Month during which the forms may be expected.
1	2	3
1. Andhra Pradesh	1st May each year	Three month after the date of submission of the indent
2. Assam (including NEFA).	1st August each year	
3. Bihar.	1st December each year.	
4. Gujarat	1st February each year.	
5. Haryana	1st July each year	
6. Himachal Pradesh	1st July each year.	
7. Jammu & Kashmir	1st July each year	
8. Kerala	1st May each year	
9. Madhya Pradesh	1st April each year	
10. Maharashtra	1st February each year.	
11. Mysore	1st May each year.	
12. Orissa	1st December each year.	
13. Punjab	1st July each year	

1	2	3
14. Rajasthan .	1st April each year	
15. Tamil Nadu .	1st May each year	
15. Uttar Pradesh .	1st January each year.	
17. West Bengal .	1st November each year.	
13. Centrally administered territories —		
(I) Delhi .	1st July each year	
(II) Port Blair (Andamans)	1st May each year	
(III) Agartala (Tripura)	1st August each year	
(iv) मद्रास (Goa)	1st February each year	
19. Embassy of India	1st December each year.	
Kathmandu(Nepal)		

Representation/Application by Pensioner

36. The correct Channel for submission of application or complaints by the pensioners or by non-official agencies on behalf of pensioners is through their officer-in-charge, Pension Disbursing Officers or the District Officers, Sailors and Airmen's Board. The pensioners should be advised to furnish the following information invariably while submitting applications or complaints:—

- (i) Particular Pension Disbursing Officer from whom he is drawing pension.
- (ii) Pensioner/Treasury Serial No. allotted to him by the P.D.O.

Arrangement for Payment of Pensions to Burma Government Pensioners

37. Pension and allowances in respect of Burma Government pensioners authorised to be paid in India through Treasury Officers are disbursed by the Treasury Officers on the authority of the instructions received by them through the Accountants General concerned. The vouchers and accounts relating to these payments should therefore be rendered by the Treasury Officers to the Accountants General concerned and not to the C.D.A. (Pensions). Arrangements for payment of the Burma Government Pensioners in India through channels other than the Civil Treasury Officers are made by the C.D.A. (Pensions). The vouchers and accounts in respect of these payments should be rendered to the C.D.A. (Pensions) in the usual manner. The vouchers pertaining to the Burma Govt. pensioners should be marked prominently as such, to facilitate segregation of the vouchers in the office of the C.D.A. (Pensions).

Payment to Insane Pensioners

38. When a pensioner is believed to be insane and application is made for his pension, a certificate by a Magistrate stating that the pensioner

is a lunatic should be called for. The production of such a certificate is essential. The certificate need be produced only once and not every time a payment is to be made.

38.1 In the case of a pensioner in respect of whom a certificate has been granted by a Magistrate as mentioned above, the payment of pension and gratuity will be regulated as under:—

(i) *Where the insane pensioner is lodged in an asylum.*—The whole of the pension and gratuity will be paid to the dependants on their furnishing the pensioner's Pension Certificate as also his/her life certificate signed by competent authority, the question of payment by them of the cost of the pensioner's maintenance being left to be decided by the court on an application by the asylum authorities and in accordance with the provisions of section 26 of the Lunacy Act.

(ii) *Where the Insane pensioner is in the charge of his/her dependants.*—The whole of the pension and gratuity will be paid to the dependants on their furnishing the pensioner's pension certificate as also his/her life certificate signed by the competent authority.

(iii) *Where the Insane pensioner is in the charge of a friend or any other relation.*—The pension and gratuity will be payable in two shares one to the person having charge of the lunatic and the other to the dependants on their furnishing the pensioner's Pension certificate as also his/her wife certificate signed by the competent authority—the size of each share being determined by the Controller of Defence Accounts (Pensions) in consultation with the local Civil Authorities; and pending such determination, half of the pension and gratuity will be authorised to be paid to the dependants.

NOTE.—In no case should the total disbursement exceed the amount of the pension and/or gratuity.

38.2 For purposes of resuming payment to the pensioner, a certificate of the magistrate that the pensioner has regained sanity will be obtained.

38.3 In cases where claimant to Family Pension was found insane at the time of grant of Family Pension and whose family pension claim form was completed by the person or agency in whose custody such a claimant was held, the thumb and finger impressions or signatures on the copy of the claim form held as descriptive roll will be obtained by the Pension Disbursing Officer, if and when the pensioner on regaining sanity comes to draw his/her pension. A certificate in regard to the eligible heir having regained his sanity will also be obtained as indicated at para 38.2 above.

✓ **Payment of Pensions to Lepers**

39. Lepers, on account of the contagious nature of their disease, may be paid their pensions without being called upon to produce their pensions Certificate, if any, or a pension bill. The Pension Certificate where one is issued should be retained by the Pension Disbursing Officer himself for so long as the pensioner is drawing his/her pension through him, except in cases where the pension is claimed through a Bank, when the bank will retain the Pension Certificate and submit it alongwith the claim on behalf of the pensioner. Where a leper-pensioner appears before the Pension Disbursing Officer in person, the Pension Disbursing Officer will satisfy himself as to the identity of the pensioner and arrange to get a pension bill drawn up on behalf of the pensioner or the Pension Payment schedule will then be stamped by the Pension Disbursing Officer as having been paid in his presence. In cases where Pension certificates are in use, the fact payment has been made will be recorded on the copy of the Pension Certificate and on the Disbursing Officer's half of the pension certificate, under the initials of the Pension Disbursing Officer.

39.1 In the case of those leper-pensioners who are unable to move or are not allowed to appear before the Pension Disbursing Officer on medical

grounds their pensions may be paid their representatives on production of life certificates duly completed by the competent attestors on behalf of the pensioners.

39.2 As regards remittances of pension to leper pensioners by money order, the procedure indicated in para 15(xiii) may be kept in view.

Books and Registers Maintained by Pension Paymasters

40. The list of Books and Registers authorised to be maintained by Pension Paymasters are given in part of O.M. Pt. IV, (1973 Edn.).

Correspondence by P.D.Os with the C.D.A. (Pensions)

41. As far as possible correspondence and other matters relating to classes I, II, V and U.K pensioners should be made separately and similarly in respect of classes VI, VII and VIII pensioners. P.S./T.S. No. should invariably be quoted and names of the pensioners written correctly and fully.

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- 43. *Blank.*
- 44. *Blank.*

CHAPTER II
CLASS—I COMMISSIONED OFFICERS OF
THE ARMED FORCES

- (i) Army (including those holding substantive King's Commission) and Military Nursing Service.
- (ii) Navy and
- (iii) Air Force.

Para No.	Subject
45	Extent of applicability.
46	Mode of payment.
47	Form.
48	Computation of rates.
49	Points to be seen in bills.
50	Change statements.
51	Identification.
52	Annual Identification.
53	Commutation of pension.
54	Neglect to draw pension.
55	Re-employment.
56	Transfer of pension.
57	Report of death.
<i>Inf.</i> 58	<u>Life Time Arrears of Pension.</u> — <i>Mode of Payment.</i>
59	LTA-funeral expenses.

Extent of applicability

45. The instructions in this chapter are applicable to Class I pensioners as defined in para 5 and should be read with the general instructions contained in Chapter I, as applicable to class I pensioners.

Mode of Payment

46. On receipt of the payment authority/pension payment order issued by the Controller of Defence Accounts (Pensions), the Pension Disbursing Officer will complete the payment/check register and the Register of Pensioner's Serial No. and forward a blank bill form to the pensioner, instructing him to submit it duly completed for payment, together with the last pay certificate, in the case of first payment of pension.

Form

47. The pensioners of the above class will be disbursed their pensions monthly in arrears on sub-mission of bills on Indian Army Form A-319.

Computation of rates

48. When a pension or an allowance is fixed at an annual rate, the amount due for a broken period of any division of the year (whether a quarter or a month) for which it is customary to make the payment, will be computed with reference to the number of days in the year during which the broken period occurs. The amount due for complete quarter or month may be issued at 1/4th or 1/12th of the annual rate, respectively, and if the period of payment is less than a complete year the whole payment from the commencement to the date of closing will be readjusted, so that 1/365th (or 1/366th in the case of a leap year) is issued for each day in the period

NOTE (i).—For the purpose of this instruction, the calendar year will be taken as the basis of calculation.

(ii) For rounding off see para. 17 Chapter I.

Points to be seen in bills

49. In making payments, it will be seen that the bills are complete in all respects *vide* paragraph 18) and specially in the case of new admissions that the first bill is supported by a Last Pay Certificate, and that any demands against the pensioner noted in the Last Pay Certificate are adjusted in the usual manner.

Change statements

50. The items to be included in the change statement are already enumerated in para 33.

Identification

51. Pensioners dealt with in this chapter have no descriptive rolls. The identification of the pensioners should be made by the Pension Disbursing Officers by one or other means suggested in para 11. Service or disability pensioners, except female pensioners, pensioners who hold Government titles and those who have been specifically exempted by Government will, as an additional means be identified with reference to their photographs sent to the P.D.O. by the C.D.A. (Pensions). This will not apply to cases of officers who retired before 13th June 1963.

Annual identification of class I pensioners

52. Pensioners of this class are not identified annually unless they are over 70 years of age. When they are over that age, they should be identified once a year in the usual way generally in the month of April, so as to ensure the continued existence of the pensioner. Note should, however, be kept in the payment register indicating the means by which identification has been done.

Commutation of pension

53. In the event of class I pensioners' being allowed to capitalise a portion of his pension, payment authority on IAF (CDA)-614 will be issued by the Controller of Defence Accounts (Pensions). A copy of the form of medical examination IAFM-1253 will also be sent along with the above payment authority to the Pension Disbursing Officer, who will disburse the capitalised value immediately or on the date specified on submission of a duly completed bill by the pensioner on the prescribed form. The date of payment with the amount will be communicated to the Controller of Defence Accounts (Pensions) by the Pension Disbursing Officer separately as soon as payment is made. Form IAFM-1253 duly encased with the date of payment and the certificate of verification of the signature of the pensioner will be submitted to the Controller of Defence Accounts (Pensions) immediately after the payment of capitalised value is made. Pension will be issued in full upto the date of preceding that on which the Medical Board signs the medical certificate. The fact of the commutation having been made and the date on which the capitalised sum was paid should be noted in the payment register and on the transfer documents of the pensioner when he is transferred to another station. The reduced pension payable will also be noted in column 'Monthly amount of pension' in the Payment/Check register, below the old entry.

53.1 Any overpayment of pension made at the original rate beyond the date of commutation and any demand outstanding against the officer may be recovered from the capital sum.

NOTE.—The term 'date of payment' means the date on which the Pension Disbursing Officer issues the cheque in payment of the commuted value of the pension or actually pays the capitalised amount in cash.

Neglect to draw pension

54. The instructions contained in para 23 of Chapter I should be kept in view in dealing with the claims for arrears of pension arising out of the negligence of the pensioner to draw the pension for periods over 12 months of the date it fell due. A class I pensioner who fails to draw his pension within a period of 12 months of the date it fell due, is struck off the pension strength of the Pension Disbursing Officer. When a claim in respect of such a pensioner is received afterwards, the same will be referred to the Controller of Defence Accounts (Pensions) and the arrears will be paid and the pensioner taken back on the pension strength only after the sanction of the Controller of Defence Accounts (Pensions) is obtained for the payment. When the claim of a class I pensioner has fallen into arrears for over 12 months, the payment of pension cannot be transferred to another station, till he is reinstated into the pension strength of the P.D.O. When the pensioner is struck off his name will be included in Form I (see para 34) and the pension documents sent to the Controller of Defence Accounts (Pensions).

Re-employment

55. All cases of re-employment of pensioners in a military capacity under Government should be reported by the Pension Disbursing Officer to the Controller of Defence Accounts (Pensions) with information on the following points to enable that officer to issue instructions for the continuance or otherwise of the payments of pension:—

1. The name of the authority under whom the pensioner is re-employed.
2. Date from which re-employed.
3. Rate of re-employed pay.

55.1 Pensions of pensioners if re-employed in a civil capacity should continue to be paid but the fact of their re-employment with information on the points mentioned above should be reported to the Controller of Defence Accounts (Pensions).

Transfer of pension accounts

56. The instructions contained in paras 24-25, Chapter I will be followed whenever transfer of payment of pension is involved.

Report of death

57. Immediately on receipt of information of the death of a pensioner, the fact should be reported by the Pension Disbursing Officer to the Controller of Defence Accounts (Pensions) for the completion of his records. The pension Disbursing Officer will at the same time make enquiries whether the deceased left any widow or children and if so, instruct the latter to apply to the Controller of Defence Accounts (Pensions) for their admission to pension.

Pensions due to the estates of deceased pensioners

58. Pension is payable for the day of death. Arrears of pension due to the estate of a deceased pensioner may be paid to the legal heir on production of a certified copy of the probate of the will, if any, left by the deceased, or letters of administration granted by a Court of Law, or an indemnity certificate (IAFA-642) signed by two responsible persons that the claimant is the legal heir and that they hold themselves responsible for the refund of the amount paid in the event of any future claim being preferred. If the legal heir is a minor, payment will be made to the legal guardian or when there is none, to the person appointed by a Court of Law. Claims which are not preferred within a period of one year will be submitted with the explanation furnished by the claimant for the delay to the Controller of Defence Accounts (Pensions), for instructions.

LTA funeral expenses

59. Pension Disbursing Officers are authorised to disburse from the balance of pension due to pensioners who die leaving no relatives the reasonable funeral expenses to the persons who incur them, and their acquittances should be forwarded with the accounts in which the charges appear.

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| 61. | <i>Blank.</i> |
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CHAPTER III

Class—II—Widows, Children and other Dependents of Commissioned Officers of the Army, Navy and Air Force (Including Those Holding Substantive King's Commissions), and Commissioned Officers of the Military Nursing Services.

(The instructions in this chapter are applicable to families and dependants of class I pensioners as defined in Chapter II regarding class I Pensioners).

Para No.	Subject
65	Mode of payment.
66	Forms to be used.
67	Rates and method of working broken period.
68	Points to be seen in Pension claims.
69	Change statements.
70	Identification.
71	Cessation of pension.
72-73	Child allowance.
74	Education allowance.
75	Neglect to draw pension.
76	Transfer of pension.
77	Report of death.
78	Life Time Arrears.

CHAPTER III
WIDOWS, CHILDREN AND OTHER DEPENDENTS OF COMMISSIONED OFFICERS.

Mode of Payment.

65. On receipt of the Payment Authority/ Pension Payment Order issued by the Controller of Defence Accounts (Pensions), the Pension Disbursing Officer will complete the payment/check Register as well as Register of pensioner's serial No. and will forward a blank bill form (IAFA-818 or IAFA-410 as the case may be) to the pensioner, instructing her/him to submit it, duly completed, for payment.

Form to be Used

66. The pension of the above class will be drawn on IAFA-818 in the case of widows and children and on IAFA-410 in the case of other dependents. Pensions of children who are minors and whose mothers are in receipt of pensions, are drawn in the same bill in which their mothers pension is drawn.

Rates and Method of Working for Broken periods

67. The instructions given in para 48 of Chapter-II apply in the case of class II pensioners.

Points to be Seen in Pension Claims

68. The special points to be seen when payments are made are:—

- (i) That declarations on the reverse of the bill are properly completed, dated not earlier than the day on which the pension becomes due and attested by any of the persons mentioned in the foot note on the obverse side of the Form. The declaration should not be attested by the Pension Disbursing Officer even though he is one of the persons mentioned in the foot note on the obverse of the Form.
- (ii) When it appears from the declarations that a dependent pensioner has received a fresh accession to his or her private property or income, the fact, after payment will be specially reported to the Controller of Defence Accounts (Pensions) for a review of the rate of pension, if necessary.
- (iii) That pensions are not admitted to widows and female dependents who have married or re-married and to children who have attained the prescribed age-limits (see paragraphs 71 and 72) in observance of the conditions of the regrant of pension.

(iv) That when parents or brothers or sisters of a deceased officer, are granted pensions collectively, all the persons in respect of whom pension is granted are certified to be alive and that the declarations on the reverse of the pension bill is suitably modified in these cases. When one of the persons in respect of whom pension is granted dies or ceases to be eligible for pension, the case should be reported to the Controller of Defence Accounts (Pensions) for instructions as to the rate at which pension is to be paid to the others from the date of such cessation.

(v) When it appears from the declaration that a dependent pensioner has received a fresh accession to his or her private property or income, the fact, after payment, will be specially reported to the Controller of Defence Accounts (Pensions) for a review of the rate of pension, if necessary.

Change Statement.

69. Change statement should be prepared and attached to the Accounts in accordance with paras 24-25. of Chapter I. In addition to those instructions, it should be ensured that the original letter of authority on IAF(CDA)-664 issued by the Controller of Defence Accounts (Pensions), authorising payment of Education or other special allowances is attached to the Accounts:

Identification

70. Pensioners dealt with in this Chapter do not have Descriptive Rolls. Instruction in regard to Identification as laid down in para 51 will be followed in respect of pensioners dealt with in this chapter.

Cessation of Pension

71. The pension of a widow who re-marries shall be suspended from the date following that of her re-marriage. In the event of her again becoming a widow, payment should not be resumed without instructions from the Controller of Defence Accounts (Pensions). As regards widows and female dependents accused of misconduct see paragraph 29.

NOTE.— The re-marriage of a widow pensioner does not affect her children's pensions, which should continue to be paid as long as admissible.

Child Allowance

72. The Child allowance to children of Commissioned Officers which is payable annually in advance (from the date following that of the officers death to 31st March ensuing and there-

after from 1st April each year) shall as a rule cease (i) when he/she attains the age of 18 years; or (ii) at the expiration of the year commencing on 1st April in which the child is otherwise provided for (or if a daughter, marries). The child allowance at motherless rate shall be payable half yearly in arrears. The award of child allowance will be payable to his/her mother/legal guardian as per conditions notified in the individual payment authority/Pension Payment Order issued by the Controller of Defence Accounts (Pensions).

NOTE.—The Child allowance should cease from the 18th birthday, i.e., no payment should be made from that date.

72.1 The child allowance (ordinary or special) is granted to a child over the age of 18 years or continued beyond that age in certain circumstances. The conditions and the procedure for the payment of child allowance to over aged child will be regulated in accordance with the instructions embodied in the payment authority/Pension Payment Order issued by the Controller of Defence Accounts (Pensions). The child allowance over the age of 18 years is not payable when the progress is unsatisfactory. In cases in which the Education Allowance is stopped or initially denied owing to unsatisfactory progress of the child, the child allowance will also be stopped even after the award has been initially sanctioned. The continuation of child allowance is also not payable during the period the child is maintained in the school or granted scholarship. It will, however, be payable for the period the schools are closed on account of vacations.

NOTE.—The Child Allowance over the age of 18 years is admissible upto the prescribed age limit. This award will not be admissible beyond the end of the term in which the child reaches the prescribed age limit or date of termination of the course of instruction whichever is earlier.

73. The pension Disbursing Officer should carefully scrutinise the declarations furnished by mother or guardians in the reverse of pension bills and should report to the Controller of Defence Accounts (Pensions) for instructions, cases in which children are declared to be not surely dependent on their mothers or guardians for their support and to have been otherwise provided for, or to have been maintained as free wards in the Lawrence Royal Military School, Sanawar, or in any other Lawrence School or College or in any other institution or orphanage which is wholly or partly maintained at Govt. expense.

Education Allowance

74. In addition to child allowance, education allowance in respect of children of commissioned officers is also payable under certain circumstances and its payment should be regulated in accordance with the instructions issued in each case by the Controller of Defence Accounts (Pensions), in payment authority/Pension Payment Orders. This allowance is payable when the child attains

the age of 5 years and will normally cease when he/she attains the age of 18 years.

74.1 This allowance is payable over the age of 18 years or continued beyond that age upto the age limits prescribed for each course of study as per instructions issued by the Controller of Defence Accounts (Pensions) if the education of the child is continued at a Secondary School, Technical School or University. The allowance will not be payable beyond the end of the term in which the child reaches the age limit or date of termination of course whichever is earlier.

NOTE.—The allowance is not payable for the period the child is in receipt of scholarship sanctioned by the Ministry of Defence.

Neglect to Draw Pensions

75. The instructions contained in para 23 should be kept in view in dealing with the claims for Arrears of pension neglected to be drawn within a period of 12 months or the date it fell due.

75.1 When a class II pensioner fails to draw the pension within the prescribed time, the Pension Disbursing Officer should enquire into the cause of non-appearance of the pensioner to draw his/her pension and report to the Controller of Defence Accounts (Pensions). The name of the pensioner may not be struck off the pension strength of the P.D.O.

Transfer of Pensions

76. On receipt of a pensioner's application for transfer, the Pension Disbursing Officer will effect the transfer in the manner indicated in paragraph 24-25. In the case of a pensioner who has failed to draw his/her pension for more than a year, the pension account will not be transferred.

Reports of Death

77. Immediately on receipt of information of the death of a pensioner, the fact should be reported by the Pension Disbursing Officer, to the Controller of Defence Accounts (Pensions) who will, in the case of death of a widow who had pensionable children in her care, take necessary action to grant to the child, enhanced motherless rate of pension.

77.1 Before reporting of the fact of death to the C.D.A.(P), suitable note will be made by the Pension Disbursing Officer in the remark column of the Payment/Check Register and other connected documents under his dated initials.

Pension due to the Estate of Deceased Pensioners

78. Payment of pensions due to estates of deceased pensioners will be regulated in accordance with instructions contained in paragraphs 58-59.

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CHAPTER IV

CLASS V—CIVILIAN PENSIONERS OF THE DEFENCE SERVICES, DEFENCE AC- COUNTS DEPARTMENT AND THEIR HEIRS GRANTED PENSION UNDER CIVIL SERVICE REGULATIONS

Para No.	Subject
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- | | |
|----|---------------------------------|
| 80 | Mode of payment. |
| 81 | Change statements. |
| 82 | Identification. |
| 83 | Annual Identification. |
| 84 | Commutation of Pension. |
| 85 | Neglect to draw pension. |
| 86 | Renewal of Pension certificate. |
| 87 | Re-employment of pensioners. ✓ |
| 88 | Transfer of pension. |
| 89 | Report of death. |
| 90 | Life Time arrears. |

CHAPTER IV

CIVILIAN PENSIONERS OF THE DEFENCE SERVICES

Mode of Payment

80. In the case of new admissions to pension, Pension Certificates on IAFA-376 together with Payment Authority/Pension Payment Order, pensioner's photograph/joint photograph, specimen signatures (if literate) duly attested by a Gazetted Officer will be forwarded to the Pension Disbursing Officer, by the Controller of Defence Accounts (Pensions), through the Head of Office. In the case of Pensioners who are illiterates, a sheet containing the pensioner's left/right (in the case of female pensioners) hand thumb/finger impressions duly attested by a Gazetted Officer will also be forwarded. The Disburser's half of the Pension Certificate will be retained by the Pension Disbursing Officer and the pensioner's half will be handed over to the pensioner after the first payment of his/her pension with a direction to the pensioner to produce it every time he/she appears to draw pension.

80.1 In the case of pensioner who elect to draw their pensions through authorised agents (who have indemnified Government against over-payments) personal appearance of the pensioner is not necessary even on the first occasion.

80.2 Pension will be paid monthly in arrears on submission of bills on IAFA-358.

80.3 Each payment of pension made, is to be entered on the reverse of both the Pensioner's Half and the Disburser's Half of the Pension Certificate, both entries being attested at the time of payment under the initials of the Pension Disbursing Officer. Necessary notes of payment will also be made in the Payment Register in the respective monthly columns under the initials of the Pension Disbursing Officer.

80.4 In addition to the general instructions given in paragraph 6, the following further instructions should be observed when payments are made:—

- (i) A declaration in the following form should be obtained yearly from family pensioners whose pension is terminable by their marriage/re-marriage and attached to the bill for December each year.

"I hereby declare that I am not married/remarried and that I have not been married/remarried during the past year."

Date

*Signature/Right hand
thumb impression
Widow/Husband*

"We certify to the best of our knowledge and belief that the above declaration is correct".
(To be signed by two responsible officers or well known persons. Designation and address to be given).

- (ii) Payments to re-employed pensioners should be made in accordance with the instructions of the Controller of Defence Accounts (Pensions), *vide* para 87.
- (iii) A pension should under no circumstances be paid for the first time in arrears for more than one year without the special instructions of the controller of Defence Accounts (Pensions), *vide* para 85.

Change Statement

81. Change statement should be prepared and attached to the Accounts in accordance with para 33.

Identification

82. Instructions in regard to identification as laid down in para 11 will be generally followed in respect of the pensioners dealt with in this chapter.

82.1 The signature or the thumb impression of the pensioner should be obtained on the Disburser's Half of the Pension Certificate at the time of first payment of pension and compared with the specimen signature/thumb impression on record with the Pension Disbursing Officer.

82.2 A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

Annual Identification

83. On the first appearance of a pensioner on or after the first of April each year, the Pension Disbursing Officer shall make an annual identification of the pensioner and record the fact of the annual identification as laid down in para 12. For this purpose, the Pension Disbursing officer shall compare the marks of identification on the person of the pensioner with those on his record and also compare the signature with that on record. In the case of pensioners who cannot sign, the Pension Disbursing Officer shall take the impressions of the ball of the fingers of the left hand (right hand in the case of females), on the bill in the ordinary course and compare these with the thumb and finger impressions on record, so as to establish the identity of the pensioner in unmistakable terms.

83.1 The Pension Disbursing Officer may however, modify the above provision regarding obtaining of the finger impressions, if he can otherwise establish the identity in unmistakable terms.

Commutation of Pension

84. When a commutation of a portion of the pension of a pensioner has been sanctioned, the Controller of Defence Accounts (Pensions) will forward through the Head of the Department/ Office the necessary authority to the Pension Disbursing Officer, for the payment of the capitalised value to the pensioner on submission of a duly completed bill by the pensioner on the prescribed form. The amount should be disbursed immediately and pension reduced by its commuted portion from the date specified by the Controller of Defence Accounts (Pensions). When payment of the commuted value is made, necessary notes regarding the reduced rate of pension payable and the date from which it is payable should be entered in the appropriate column of the Payment Register. The fresh/amended Pension Certificates received from the Controller of Defence Accounts (Pensions) along with the Payment Authority should be kept on record, the pensioner's copy of the Pension Certificate being handed over to the pensioner after withdrawing from him the previously issued Pension Certificate. After payment, both halves of the previously issued Pension Certificates along with Form 'C' (S-156-B) received with the commutation payment authority, duly endorsed 'Verified' in accordance with the instructions given in para 3 of the commutation payment Authority on form IAF(CDA)-613, should be returned to the Controller of Defence Accounts (Pensions), without delay by Registered post.

Neglect to Draw Pension

85. The instructions contained in para 23 should be kept in view in dealing with the claims for arrears of pension arising out of the negligence of the pensioner to draw the pension for periods over 12 months of the date it fell due.

85.1 If a pensioner subsequently claims his arrears of pension the Pension Disbursing Officer may renew payment of the pension from the month then due, provided the pension has remained continuously unclaimed for a period less than three years only. The arrears of pension may also be paid to the pensioner for the back period, provided (i) the arrears do not relate to first drawal of pension (ii) and/or do not exceed Rs. 2500/-. If the arrears involve the first payment of pension and/or the same exceed Rs. 2500/-. and in all cases where the pension has remained continuously unclaimed for more than three years, a reference will be made to the Controller of Defence Accounts (Pensions) as in para 85.2.

85.2 The pensioner concerned should in such cases be advised to submit an application with an explanation for his/her failure to draw the pension within the stipulated period, addressed to the C.D.A. (Pensions) through the Pension Disbursing Officer concerned, for the re-admission and/or payment of arrears of pension in a letter form. Use of IAF(CDA)-651 or IAF(CDA)-652 is not appropriate in the case of class V pensioners. The Pension Disbursing Officer while forwarding the application should offer his remarks on the case, furnishing information regarding the period for which the arrears are due, the amount due, his having satisfied himself about the correctness of the claim from all angles, as also his acceptance or comments on the explanation of the pensioner for his/her failure to draw the pension in due time. Any other relevant and useful information that would help the Controller of Defence Accounts (Pensions) to decide the case should also be furnished to the Controller of Defence Accounts (Pensions). The Controller of Defence Accounts (Pensions) will thereafter issue suitable instructions to the Pension Disbursing Officer for the readmission and/or the Payment of the arrears due.

85.3 It will not be necessary for the Pension Disbursing Officer to send the Payment Authority/P.P.O. to the C.D.A.(P) for revalidation. Sanction of the CDAP(P) would be accorded in a letter form and this authority in original should be attached to the voucher when payment of the arrears is made.

85.4 Pension Disbursing Officers should enquire into the cause of the non-appearance/non-drawal of pension by any pensioner continuously for over 12 months, and they should report such cases to the C.D.A. (Pensions).

85.5 Pensioners who fail to draw their pensions continuously for over three years, will be struck off the pension strength and all their Pension documents returned to the C.D.A. (Pensions). A suitable remark will be kept in the Payment/ Check Register to indicate the failure of the pensioner to claim his/her pension continuously for three years or over and of the fact of returning of the Pension Documents to the C.D.A. (Pensions). If a pensioner subsequently appears to claim his/her pension, an explanation should be obtained from the pensioner and forwarded to the C.D.A. (Pensions) with remarks on the pensioner's explanation. Before forwarding the explanation with his recommendations, the P.D.O. should satisfy himself about the identity of the claimant and offer his remarks, on the results of his verifying the identity.

Neglect to Draw Gratuity :

85.6 Gratuity authorised in favour of a pensioner or his/her nominee(s) should also be drawn before the expiry of a period of 12 months from the date of issue of the Payment Authority/ Pension Payment Order. If not drawn, sanction of the C.D.A. (Pension) should be obtained be-

DRAFT AMENDMENT TO P.P.I. 1973 Edn.

C. S. No. 10/78

Paras 85.1

The following may be inserted as Note (i) under para 85.1.

Arrear claims preferred within three years by class V pensioners drawing pensions from the Pension Paymasters provided such claims are of a routine and straight forward nature may be sanctioned by the Pension Paymasters irrespective of the amount of claim subject to the condition that:—

- (i) the arrears do not relate to 1st drawal of pension, and;
- (ii) pension has not remained continuously unclaimed for more than 3 years.

Claims preferred within 3 years but which are not of straight forward nature or relates to the drawal of 1st pension or when the Pension Paymaster considers that arrears should be partly or wholly disallowed as also all the arrear claims preferred after 3 years from due date must, however, be forwarded to the C.D. A.(P).

Sd/-

(S. L. KAPOOR)

ASSTT. CONTROLLER OF DEFENCE OF ACCOUNTS
(PENSIONS)

Approved:—

Sd/- B.G. Joshi

D.C. G.D.A. (AT)

be issued to him by the Pension Disbursing Officer without reference to the Controller of Defence Accounts (Pensions), at the specific written request of the pensioner.

86.3 The fact of renewal of a completed Pension Certificate or of the issue of new Pension Certificate in lieu of the one damaged or lost by the pensioner should be kept note of in the remarks column of the Payment/Check Register, indicating the date on which the Payment Certificate was renewed/issued. If the pensioner recovers his lost Pension Certificate and surrenders it to the Pension Disbursing Officer, the same should be kept on record by the Pension Disbursing Officer.

Re-Employed Pensioners

87. A certificate of non-employment is printed on IAF-358 and should be signed by all pensioners. If a pensioner, who is required to sign the certificate, is re-employed either permanently or temporarily in a Govt. establishment or in an establishment paid from a Local Fund during the period for which pension is claimed, he/she should furnish the necessary particulars therein and the Pension Disbursing Officer should report the case to the Controller of Defence Accounts (Pension) for intimation to the re-employing authority of the particulars of pensionary benefits. The payments of pension will, however,

89. On receipt of information of the death of a pensioner, the exact date of death should be ascertained and intimated by the Pension Disbursing Officer to the Controller of Defence Accounts (Pensions) for the completion of his records, necessary entries being made at the same time in the Payment/Check Register and the Pensioner's Serial Number Register etc.

Life Time Arrears of Pensions

90. A pension is payable for the day on which the pensioner dies.

90.1 On the death of a pensioner, payment of any arrears actually due may be made to his legal heirs provided they apply within one year of his death. It cannot be paid thereafter without special instructions of the Controller of Defence Accounts (Pensions) to whom all such belated applications with the explanation of the claimant(s) for the delay should be submitted by the Pension Disbursing Officer.

90.2 If no claim to the arrears of Pension due to the estate of a deceased pensioner is received within one year from the date of the pensioner's death, the name of the pensioner should be struck off the Payment/Check Register with the remark, "No claim received within one year from the date of pensioner's death", and the pen-

sion documents in respect of the deceased pensioner returned to the Controller of Defence Accounts (Pensions).

90.3 Claims for the Life Time Arrears of pension should be supported by the documents as enumerated in para 90.9 below.

90.4 It should be noted that a pensioner who has neglected to draw his pension during his own life time, in due time, (see para 85) is deemed to be struck off the pension establishment of the Pension Disbursing Officer and therefore in such a case, the Life Time Arrears of his pension should not be admitted by the Pension Disbursing Officer, even though the Life Time Arrears might be claimed by the legal heir within a year of the date of death of the pensioner.

90.5 After payment of the arrears of pension, the pension certificate alongwith the other documents mentioned in para 90.9 below should be returned to the Controller of Defence Accounts (Pensions) with a report of the date of death of the Pensioner.

90.6 Arrears should not be paid until the Pension Disbursing Officer has satisfied himself, by reference to his own records that there are no demands outstanding against the pensioner.

90.7 Subject to the provisions of clause (b) of para 114, the arrears of pension of a deceased pensioner may be paid to the Legal heirs of the deceased, without the production of the usual legal authority, to the extent of Rs. 500/- by the Pension Disbursing Officer, after such enquiry into the rights and title of the claimants as may be deemed necessary and sufficient. Any excess above Rs. 500/- may similarly be paid under the orders of the Local Government on execution of an indemnity bond, with such sureties as the Local Government may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of the Letters of Administration. Cases in which arrears exceed Rs. 500/- and legal authority is not produced should be submitted for the orders of the Local Government by Civil Treasury Officers and to the Controller of Defence Accounts (Pensions), by other Pension Disbursing Officers. In any case of doubt, payment should be made only to the person producing legal authority.

90.8 Provisions of para 90.7 above will hold good in cases when the pensioner dies without receiving even the first payment of pension. In regard to cases when the death of the pensioner occurs after the commencement of payment of pension the following procedure would apply:—

- (i) Subject to the provisions of clause (b) of paras 90.1—90.4, the arrears of pension of a deceased pensioner, (whose death

occurs after the drawal of first payment of pension), the gross amount of which does not exceed Rs. 2,500/-, may be paid to the heirs of the deceased without the production of the usual legal authority, by the Collector of the Treasury or the Pension Paymaster from whom pension was last drawn, after satisfying himself about the rights and title of the claimants.

- (ii) If the gross amount of the arrears exceeds Rs. 2,500/- they may similarly be paid under the order of the Local Government/ the Office of the CDA (Pensions) on execution of an indemnity bond on IAFA-642, duly stamped for double the gross amount due for payment with such sureties as may be deemed necessary, provided that the Collector of the Treasury, or the Pension Paymaster from whom pension was last drawn may, subject to the conditions prescribed in clause (i) above, make anticipatory payment of an amount not exceeding Rs. 2,500/- in such cases. Cases in which arrears exceed Rs. 2,500/- and the legal authority is not produced should, therefore, be submitted for the orders of the local Govt. by the Civil Treasury Officers, and the Controller of Defence Accounts (Pensions) by other Pension Disbursing Officers.

- (iii) In any case of doubt, payment should be made only to the person producing the legal authority.

90.9 Documents to Support Claims for Life Time Arrears of Pensions.—Claims to arrears of pension due to the estates of deceased pensioners should be supported by:—

- (i) Legal Authority in original or an authenticated copy thereof, where production of legal authority is considered necessary in terms of paras 90.7 and 90.8,
- (ii) the Death Certificate of the pensioner.
- (iii) the pensioner's Half of the Pension Certificate, or if no Pension Certificate was issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir; and
- (iv) the indemnity bond on IAFA-642 in cases in which the claims exceed Rs. 500/-. In regard to cases covered by para 90.8 the indemnity bond (stamped for double the amount of the claim) should be submitted when the claim exceeds Rs. 2,500/-.

NOTE.—The Death certificate should be signed by a gentleman of or above the rank of a Civil Assistant Surgeon.

DRAFT AMENDMENT TO P. P. I. (1973) EDN.

C. S. No. 6 Dated 18-2-78

Para 90.7 Page 40

Delete the words "Clause (b) of para 114" appearing in line one and two, and;

Insert "Para 90.1".

Sd/-

(S. L. KAPOOR)

DRAFT AMENDMENT TO P.P.I. (1973) Edn;

C. S. No. 7 Dated 18-2-1978

Para 90.8 is reconstructed as under:—

"90.8 Provisions of para 90.7 above will hold good in cases when the pensioner dies without receiving even the first payment of pension. In regard to cases when the death of the pensioner occurs after the commencement of payment of pensions the following procedure would apply:—

- (i) Subject to the provisions of paras 90.1—90.4, the arrears of pension of a deceased pensioner (whose death occurs after the drawal of first payment of pension), the gross amount of which does not exceed Rs. 5,000.00 may be paid to the heirs of the deceased without the production of the usual legal authority, by the Collector of the Treasury or the Pension Paymaster from whom pension was last drawn, after satisfying himself about the rights and title of the claimants.
- (ii) The Death Certificate of the pensioner.
- (iii) The pensioner's Half of the pension Certificate or if no pension Certificate was issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir; and
- (iv) The indemnity bond on IAFA-642 in cases falling under para 90.7 and in which the claims exceed Rs. 500. In regard to cases covered by para 90.8 the indemnity bond (Stamped for the gross amount of the claim) should be submitted when the claim exceeds Rs. 5,000.

2. Notes remain unchanged.

4

- (ii) If the gross amount of the arrears exceeds Rs. 5,000.00 they may similarly be paid under the order of the Local Government/the office of the CDA(Pensions) on execution of an indemnity bond on IAFA-642, duly stamped for the gross amount due for payment with such sureties as may be deemed necessary, provided that the Collector of the Treasury or the Pension Paymaster from whom pension was last drawn, may subject to the conditions prescribed in clause (i) above, make anticipatory payment of an amount not exceeding Rs. 5,000.00 in such cases. Cases in which arrears exceed Rs. 5,000.00 and the legal authority is not produced should, therefore, be submitted for orders of the local Govt by the civil Treasury Officers and the Controller of Defence Accounts (Pensions) by other Pension Disbursing Officers.
- (iii) In any case of doubt, payment should be made only to the person producing the legal authority".

Sd/.

(S. L. KAPOOR)

ASSTT. CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS).

Approved:—

Sd/- S. S. Shukla
D.C.G.D.A.

NOTE 2.—The extract from the Death Register or Certificate may be accepted in lieu of the Death Certificate, and the Probate of the Will or Letters of Administration in lieu of the indemnity bond (IAFA-)

NOTE 3.—If there be two or more legal heirs, the bill should be signed by all of them and one of them should be authorised by the others to draw the arrears.

NOTE 4.—If the legal heirs are minors, the bill should be signed by their legal or other duly appointed guardian and should be supported by a legal guardianship certificate signed by a Magistrate.

90.10 Claims for Death-cum-Retirement Gratuity Payable to a Pensioner but not Drawn by him During his Life Time.—Death-cum-Retire-

ment Gratuity due to a pensioner, but not drawn by him during his life time should not be treated as life time arrears in the manner stated in paras above. The payment on this account should be regulated solely with reference to the directions given in the payment authority/P.P.O. i.e. after making a reference to the C.D.A. (Pensions) and getting specific directions from his office.

91. *Blank.*

92. *Blank.*

93. *Blank.*

94. *Blank.*

CHAPTER V

Class VI pensioners, viz. Armed Forces Pensioners (other than Commissioned Officers) i.e. Junior Commissioned Officers and lower ranks of the Army, Master Chief Petty Officers and lower ranks of the Navy and Master Warrant Officers and lower Ranks of the Air Force and Non-Combatants Enrolled. Honorary Commissioned Officers of the three services also come under this class

Para. No.	Subject
95	Notification of pensionary awards.
96	Checking of Pension Documents. .
97	Nomination of Heir(s) OR other persons for payment of Life Time Arrears.
98	Periodicity of Payment.
99	Programme of Payment.
100	Identification.
101	Annual Identification.
102	Mode of payment.
103	Points to be seen while admitting claims.
104	Payment to pensioners above age of 70 years.
105	Commutation of Pension.
106	Gallantry awards. ✓
107	Pension certificate—Production/Renewal of
108	Renewal of Descriptive Roll corrections on DRs/ PCs.
109	Neglect to draw pensions. ✓
110	Treatment of Time-Barred claims.
111	<u>Re-employed pensioners.</u> ✓
112	Declaration respecting drawal of more than one pension and/or re-employment.
113	Deaths.
A: 114	<u>Life Time Arrears of pension—Payment of.</u> ✓
115	Ad-hoc Increase and Temporary Increase. ✓
116	Drawal of more than one pension.
117	Transfer of pensions.
118	Change statement. ✓
119	Addresses of pensioners.

CHAPTER V

ARM FORCES PENSIONERS (OTHER THAN COMMISSIONED OFFICER)

Notification of Pensionary Awards

95. The original Pension Payment Order notifying the initial/first awards of service/invalid/disability pensions, duly embossed with the Payment Authority Seal and signed in ink by a duly authorised officer of the Office of the Controller of Defence Accounts (Pensions), (whose specimen signature would already be on record with the Pension Disbursing Officers, will be forwarded by the Controller of Defence Accounts (Pensions) in all cases except those mentioned in the following sub para, along with the Pension Certificate and the connected documents to the Record Officer concerned. The Record Officer will then forward to the Pension Disbursing Officers, the original copy of the Pension Payment Order alongwith the Descriptive Roll under registered cover. Simultaneously the Record Officer will forward the Pension Certificate to the Pensioner concerned direct instructing him to contact the Pension Disbursing Officer for the drawal of his pension.

95.1 The above procedure will not be followed in the under mentioned cases, wherein the Pension Payment Orders will be sent to the Pension Disbursing Officers direct, instead of through the Record Officers.

- (i) Pension Payment Orders in respect of Gorkha pensioners residing in Nepal.

NOTE.—In the above case the existing procedure of forwarding the original copy to the Record Officer, C/o. Military and Air Attache, Embassy of India, Nepal will continue.

- (ii) Re-assessment awards of disability pensions.
- (iii) Commutation of pensions.
- (iv) Revision of Pensions.
- (v) Corrigenda.
- (vi) All subsidiary awards in cases, where initial awards have been notified. This will also include initial awards of disability pension in cases where service/invalid pension has already been notified.

95.2 Assignments of land revenues, when they are paid in cash, will be notified in Pension Payment Orders and will be paid by the Pension Disbursing Officer half yearly in arrears. Pensions in lieu of assignment of land revenue and Jagir allowance will be paid in the same manner as Defence pensions. These payments should, however be recovered in separate disbursement schedules to facilitate compilation(*) in the office of the Controller of Defence Accounts (Pensions).

Checking of Pension Documents

96. (i) On receipt of the Pension Payment Order notifying the grant of pension from the Officer in charge 'Record' or other appropriate authority, and Descriptive Roll the Pension Disbursing Officer should carefully go through them to see whether the pension is payable at his office or Treasury; if so, he should allot the next Treasury Serial Number (see para 4) to the new pensioner in question and copy the particulars of the pensioner into the Check Register of the Office or Treasury, noting the Treasury Serial Number allotted to the pensioner in the Pension Payment Order and the Descriptive Roll as well, for future reference. Care should be taken to see whether the pension is 'Temporary' and if so, the word "Temporary" and the date of expiry of the pension will be noted in red ink in the Register. One copy of the attested photograph of the pensioner where received should be affixed in the appropriate column of the Check Register to facilitate quick identification. (See para 11, Chapter I.) Great care should be taken in copying into the Check Register all the particulars from the relevant documents to avoid errors and the entries made in the Check Register should be verified by the Pension Disbursing Officer, who should initial in the column, "Rate of Pension".

(ii) If the Descriptive Roll (IAFA-369) has not been received, the Pension Disbursing Officer should take immediate steps to call for the same so that delay may not occur in paying pensions.

(iii) In the event of the Descriptive Roll or Pension Certificate being incomplete or incorrect in any respect, the same should be returned for completion or correction, to the Officer from whom they were received.

(iv) Treasury Serial Number allotted should also be entered in bold figures in red ink on the Pension Certificate on its presentation by the pensioner at the time of first payment. Entries in the Pension Certificate will also be compared carefully with those in the Check Register. The pensioner should also be informed of the Treasury Serial Number allotted to him and it should be explained to him that he should invariably quote his Treasury Serial Number in all future

(*) Foot Note.—P. P. Ms. will include in their com compilation.

communications that he may have to make, as otherwise, in the absence of the Treasury Serial Number it may be difficult to trace his papers.

(v) In the case of new admissions, if the pensioner has not appeared to receive his pension in due time, a call letter should be sent asking him to attend the Pension Disbursing Officer's Office bringing with him the Pension Certificate and the letter intimating him the sanction of pension to him and such other documents etc. as may be required by the Pension Disbursing Officer to identify him and pay him his first pension.

Nomination of Heir(s) or other Persons to whom the life time arrears of pension are payable on the demise of a pensioner.

97. Provision exists in the Descriptive Roll (IAFA-369) for noting the name(s) of heir(s) or other person(s) by the pensioner to whom he desires the life time arrears of pension to be paid on his death. The pension Disbursing Officer will, after identification has been made (see para 100) satisfy himself that the entries in the pensioner's Descriptive Roll as regards his residence, next of Kin, etc. are correct. If the Column "Next of Kin" etc. on page 3 of the Roll has not been completed under the signature of the pensioner, he should be asked to complete the same in the presence of the Pension Disbursing Officer. Any subsequent alteration thereto should also be attested by the pensioner. Pensioners thus being allowed to register the names of their heir(s), the Life Time arrears of pension due in respect of the deceased pensioners may be paid by the Pension Disbursing Officers, [subject to their being claimed by the nominated heir(s) within the prescribed time, vide para 114.2] to the nominated heir(s) as recorded in the Descriptive Roll/Check Register/Pension Certificate of the pensioner. Pensioners are permitted to nominate alternative heir(s). The heir(s) so nominated will be serially numbered in order of priority of right to receive the Life Time Arrears of Pension. They will have successive right to receive the Arrears and will have successive right to receive the Arrears and will not be treated as co-heirs. The Pension Disbursing officer will see that the above information is duly recorded on Page 1 of the Pension Certificate of the pensioner and if it has not been recorded thereon he will do the same under his signature. Any subsequent alterations thereto will also be carried out accordingly.

97.1 If, however, the pensioner has nominated more than one heir, the arrears should be paid to the one who produces written authority from the other nominated heirs waiving their claims in his/her favour or produces a certificate of heirship from a Civil Court, unless all the nominated heirs attend together to receive payment, in which case the payment of the amount should be made to them in equal shares without requiring the production of certificate from a Civil Court.

97.2 Even though provision exists in the Descriptive Roll for the pensioner to name any person or persons to receive the Life Time Arrears

of pension due to the pensioner on his death, it is necessary that the pensioner nominates a person or persons who would have a legal claim to the estates of the pensioner after his death. The Pension Disbursing Officer may not, therefore, recognise the nomination if the person or persons nominated would have no legal claim to the estates of the deceased pensioner. Pension Disbursing Officers should therefore advise the pensioners initially to put in the name or names of such person or persons who would have legal claims to his estates after his death. In cases where this has not been done earlier and the Pension Disbursing Officers have reasons to doubt the right and title of the claimant(s), the payment shall only be made to the legal heir(s). It should be borne in mind that if the claims for Life Time Arrears have already become time-barred the payment cannot be made without the specific instructions of the Controller of Defence Accounts (Pensions).

NOTE.—In cases where an heir nominated for the purpose of receiving the life time arrears of the pension due in respect of a deceased pensioner does not claim the Life Time Arrears within a period of three years of the date of death of the pensioner, and the heir is also not traceable for a period of seven years from the date of death of the pensioner, the payment could be made to other heir(s) who claim the arrears, after obtaining the orders of the Controller of Defence Accounts (Pensions). As the Descriptive Rolls and other pension documents of such pensioners would have already been transferred by the Pension Disbursing Officers to the Controller of Defence Accounts (Pensions) vide para. 109.2 *ante*, such claims from other heir(s), who report the non-traceability of the nominated heir for more than seven years, should be referred to the Controller of Defence Accounts (Pensions).

Periodicity of Payment

98. Pensioners dealt with in this chapter will be paid their pension in arrears as under:—

Name of State in which pension is drawn.	Mode of Payment
Andhra Pradesh	Monthly in arrears.
Assam	Quarterly in arrears
Bihar	Monthly in arrears.
Gujarat	Monthly in arrears.
Haryana (except Rohtak and Hissar which are monthly.)	Quarterly in arrears
Himachal Pradesh	Monthly in arrears
Jammu & Kashmir	Quarterly in arrears.
Kerala	Monthly in arrears.
Madhya Pradesh	Monthly in arrears.
Maharashtra	Monthly in arrears.
Mysore	Monthly in arrears.
Orissa (Ganjam, Phulbani and Koraput treasuries).	Monthly in arrears.
Orissa (Rest of the treasuries)	Quarterly in arrears
Punjab (except Amritsar and Hoshiarpur).	Quarterly in arrears.
Rajasthan (Barmer, Jalore, Jodhpur, Nagaur and Palit treasuries)	Monthly in arrears.

DRAFT AMENDMENT TO P.P.I. (1973 Edn).

C. S. No. 1/76

- (1) *Delete* paras 97, 97.1, 97.2 and note thereunder.
- (2) *Delete* para 114 and re-number the existing paras 114.1, 114.2, 114.3, 114.4 and 114.5 as 114, 114.1, 114.2, 114.3 and 114.4 respectively.
- (3) Para 114 as re-numbered is reconstructed as under:—

Arrears of pensions due to the deceased pensioner may be paid to the legal heir on production of (a) death certificate signed by a responsible officer, (b) pension certificate issued to be pensioner, (c) declaration of heirship on IAFA-381 and (d) certified copy of the probate of the will, if any, left by the deceased, or heirship certificate declaring such person to be entitled to receive the arrears.

(4) *Delete* the opening clause "In cases where——— and heirship certificate", appearing in Note. 1. The sentence will commence with "The heirship certificate".

(5) In para 2 of note 1 after the words "three years standing" appearing in the third line, *add* the following:—

"Tehsildar (Gazetted or non-Gazetted) who holds second class Magisterial powers/Mamlatdar or any other Gazetted Officer of the State/Centre".

Sd/-

(HANS RAJ)

JOINT CONTROLLER OF DEF. ACCOUNTS
(PENSIONS).

Approved:—

Sd/- S. V. Subramanian

C. S. D. A. (AT)

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DRAFT AMENDMENT TO PARA 98 PENSION PAYMENT INSTRUCTION REVISED
1973

C. S. No. 3/76

PARA 98

Add the following as Note 6

Note 6

The collector of the District is empowered to authorise the payment of pensions on the last working day of a month if the 1st day (Including Sunday) of the following month is a Public Holiday on which pensions are not disbursed at the Treasury except in the case of pensions for the month of March which shall be paid on or after the 1st working day of the succeeding month.

Authority

Government of India, Ministry of Defence, New Delhi No. A/41506/AG/PS 4 (b)/4188/D (Pensions/Services) dated 2-6-76.

Sd/-

(K. RADHAKRISHNAN)
Dy. C.D.A. (PENSIONS).

Approved:—

Sd/- S. S. Shukla

D.C.G.D.A. (AT).

their attendance.

tion etc., he will cause the amounts due to be paid to them and should enter under his dated

initials the amounts paid and the date of payment in (1) the schedule, (2) the Check Register and (3) the pensioner's Pension Certificate. It should be ensured that the Treasury Serial Number/Descriptive Serial No. or the latest Pension Payment Order No. are correctly entered in the schedules. In no case should regimental number of a pensioner be entered in the schedules. The certificate printed at the foot of the schedule forms should be signed by the Pension Disbursing Officer and dated. Any correction and alteration in the schedule should be initialled by the Pension Disbursing Officer. The grand total of the schedule should always be entered in words as well as in figures. All supporting vouchers sent in support of any payments included in the schedule should be numbered in consecutive series for each schedule. A list of these vouchers should accompany the schedule and the number of the voucher cited against the particular payment supported by it. All the vouchers should be securely attached to the schedules they accompany.

102.1 Separate Schedules of payment [IAFA-380 or 380(a)] should be used in the three services, i.e. Army, Navy and Air Force. These Schedules will be further sub divided and a separate schedule prepared for each of the following categories of pensioners:—

- (i) Payments made to pensioners who retired before 1-4-1937.
- (ii) Payments made to pensioners as a result of the War, 1939-45.
- (iii) Payments made to pensioners who retired on or after 1-4-37 but before 15-8-47 excluding rewards/pensions sanctioned as a result of War, 1939-45.
- (iv) Payment made to pensioners retired on or after 15-8-47.
- (v) Payment of assignment of land revenue or of pension in lieu thereof.
- (vi) Payment of Jagir Allowance/Gallantry Awards (i.e. Jangi Inam etc.)
- (vii) Payment of pension, which is the liability of Pakistan.

102.2 In preparing the schedules (IAFA-380) care should be taken to see that War and Ordinary pensions are not grouped together. Separate schedules should be used for War pensions and Ordinary pensions. All pensioners mentioned at the heading of this Chapter who are in receipt of War pensions should be paid in the schedule of War pensions and those who are in receipt of Ordinary pensions should be paid in the schedule of ordinary pensions. On the front page of the Schedule the name of the Pension Disbursing Station and the class of pensioners (War or Ordinary) should be stated.

NOTE 1: In the case of pensioners paid on IAFA-380 (a) the class of pension (War or Ordinary) should be inserted in red ink on the top of each schedule.

NOTE 2 War pensions of NWF and Aden are classified as ordinary charges and should therefore be included in the Schedules of Ordinary pensions.

Points to be seen while Admitting Claims

103. Before payment is made it will be seen that the general instructions as regards stamp, Income-Tax etc., given in para 18 are observed as far as they are applicable. It will further be seen,

- (i) that the first payment of pension is made from the date shown in the Pension Payment Order;
- (ii) that in the case of a pensioner who has drawn an advance of pension on discharge, from his Officer-in-Charge Records, his pensions is paid from the date following that up to which this advance extends;
- (iii) that a temporary pension is not paid beyond the date on which it expires, and that when the pension has ceased the pensioner is instructed to apply to the Officer-in-Charge, Records, for continuance of the pension, if necessary;
- (iv) that the signature or mark of the pensioner to the non-employment certificate at the space provided for the purpose in the Schedule (IAFA-380) or IAFA-380(a) is taken or that IAFA-379 is completed as required, vide paragraph 112, and that payments to re-employed pensioners are made in accordance with para 111;
- (v) that temporary increase/ad-hoc increase is not paid when the pensioner is employed in any capacity under Government (State or Central) etc. vide para 115;
- (vi) that, except where specially provided otherwise, no individual draws more than one pension;
- (vii) that the instructions contained in para 29 are observed in the case of pensioners convicted of serious crime or guilty of grave misconduct; and
- (viii) that the payment of temporary increase/ad-hoc increase to a pensioner in receipt of second pension is regulated as per instructions from the Controller of Defence Accounts (Pensions).

Payments to Pensioners above age of 70 years

104. Payment of pensions to pensioners above the age of 70 years should not be made without verifying the fact of their existence. A certificate to this effect which is printed at the end of the payment schedule (IAFA-380 or IAFA-380-A) should be signed by the Pension Disbursing Officer. In the case of a pensioner who draws his pension through a Bank included in the second schedule to the Reserve Bank of India Act, 1934, and in respect of whom a life certificate is granted by that Bank, no special enquiry will be conducted but the fact that the pensioner draws his pension through a Bank which also grants life certificate in respect of him as stated above, will

only be indicated in the certificate to be signed on the payment schedule.

Commutation of Pension

105. Applications for commutation from pensioners dealt with in this Chapter in receipt of service/disability pensions of over Rs. 20 (exclusive of Temporary Increase. Ad hoc Increase or the additional pension granted to raise the pensionary benefits to the minimum of Rs. 40 p.m.) will be received by the Pension Disbursing Officers on whose Check Registers they are borne. The Pension Disbursing Officers will complete portion 'B' of Part I of the application (Form 'A') and transmit the application to the Controller of Defence Accounts (Pensions) after identifying the pensioner in the normal manner.

105.1 In the event of the pensioner being allowed by the Controller of Defence Accounts (Pensions) to capitalise a portion of the pension, the capitalised value will be notified by the Controller of Defence Accounts (Pensions) through a Commutation Pension Payment Order (S/Com. D/Com series) and the Pension Payment Order along with Form 'C' (IAFA-340(c)) with the pensioner's photograph pasted thereon, will be sent to the Pension Disbursing Officer direct for disbursing the capitalised value to the Pensioner. The Pension Payment Order as usual, will be signed by an officer authorised to sign the Pension Payment Order and will also contain the embossment of the Payment Authority seal.

105.2 The Pension Disbursing Officer should make payment only after fully identifying the pensioner in the prescribed manner and in addition with reference to the signature or the left hand thumb and finger impressions, and the photograph of the pensioner on Form 'C' sent to him with the Commutation Pension Payment Order. After payment has been made, the Form 'C' should be returned to the Controller of Defence Accounts (Pensions) duly endorsed with the word 'VERIFIED' stating the date on which the payment was made, as a supporting voucher of the Pension Payment Schedule through which payment of the capitalised value has been made. Payment should be made to the pensioner on his personal appearance and normal procedure regarding acquittance should be followed.

105.3 The fact of the Commutation having been made and the date on which the capitalised value was paid as also the amount of reduced pension and its date of effect should be noted in the Check Register, Pension Certificate and on the transfer documents of the pensioner in the event of the pensioner being subsequently transferred to the payment strength of another Pension Disbursing Officer.

105.4 The following points should also be kept in mind by the Pension Disbursing Officer while making the payment of the commuted value.

- (a) Any demand outstanding against the pensioner should be recovered in a lump sum

from the capitalised value due for payment.

- (b) The pension shall be paid at the reduced rate from the date shown in the Pension Payment Order. In case any payment of pension at the original rate had been made beyond the date of commutation as shown in the Pension Payment Order the amount overpaid should be adjusted against the commuted value before its payment; and
- (c) The payment when made will be included in the Change Statement.

105.5 In the case of a pensioner who is residing outside India and is drawing pension in India through an authorised Agent under the provisions of para 13, payment of capitalised value may be made to his Agent in India in whose favour a power of attorney has been executed by the pensioner. The pensioner's signature on the claim (received through his agent) will be verified with those on Form 'C' before payment. The pensioner will have to make his own arrangement for transfer of the money to his place of residence, if so desired by him.

105.6 If a pensioner dies on or after the day in which commutation becomes absolute but before receiving the commutation value, the amount could be paid only to the legal heir(s) and not to the nominated heir.

Gallantry Awards

106. (i) Param Vir Chakra, the Maha Vir Chakra, the Vir Chakra and the Ashoka Chakra.

(ii) Allowances for Order of Merit, Victoria Cross, Military Cross and Order of British India and Annuities:—

The Gallantry awards as well as the allowance for the Order of Merit are paid under the same rules as pensions, as far as they are applicable. It is continued till death (if a member is sentenced to death to date of conviction). It may be forfeited for misconduct in the circumstances mentioned in paragraph 29.

106.1 In the case of pensioners in receipt of allowances for the order of Merit, Victoria Cross, or Military Cross, enquiries as under should be made.

106.2 Pensioners drawing order of Merit allowance should invariably be asked if they are legally married, and if the wife is alive, to state her name which should be entered in the Check Register. In the case of a plurality of wives, the names should be entered according to the dates of marriage. If the wife whose name is borne on the Check Register is dead and if the pensioner is remarried, the necessary alterations should be made in the Check Register and attested by the Pension Disbursing Officer. Immediately on receipt of intimation of the death of a pensioner

in receipt of Order of Merit Allowance, the Pension Disbursing Officer will ascertain whether the pensioner's widow is alive and if so, will instruct her to apply to the Controller of Defence Accounts (Pensions) for the continuance of the allowance to her. In a case of plurality of wives, the first wife married has the preference.

106.3 The allowance for the Victoria Cross and Military Cross should be paid under the same rules as pensions as far as they apply. The allowance for the Victoria Cross cannot be drawn in addition to the allowance for the Indian Order of Merit or the Military Cross. The latter will be surrendered. The allowance for the Military Cross cannot be drawn in addition to the Order of Merit allowance. These allowances are continued to the widow, if any, of the recipient, and on receipt of information of the death of a pensioner in receipt of these allowances, action as in paragraph 106.2 should be taken by the Pension Disbursing Officer.

106.4 Annuities for the Indian Meritorious Service Medal when authorised in addition to pension are paid in arrears on the first of April, but in the event of death the amount due to date of death is paid to the individual's estate. The case of an annuitant guilty of grave misconduct or convicted by a criminal court of a serious offence should be reported to the Controller of Defence Accounts (Pensions) for consideration of the question whether the annuity should be withdrawn or withheld.

106.5 The allowance for the Order of British India will be disbursed in the same manner as pension. It may be forfeited for misconduct. When an Armed Forces pensioner in receipt of the Order of British India allowance fails to attend for payment, enquiries should be made as to whether he is living or not. Should it be ascertained that such a pensioner died, a report of the occurrence should at once be made to the Controller of Defence Accounts (Pensions) for communication to the Army Headquarters.

Pension Certificates-Production/Renewal of

107. The pensioner will be cautioned that his Pension Certificate should be produced on every occasion on which he may appear for payment and that it cannot be mortgaged or transferred as the pension is payable only to the individual in whose name the Certificate is granted, or to his authorised Agent in special cases.

107.1 Head Treasury Officers, Pension Paymasters and Officer-in-Charge, Pension Payment Offices at Pokhara and Dhankuta are authorised to renew Pension Certificates in cases in which the pensioner's certificate is lost, reported stolen, destroyed, defaced or used up. When a pensioner asks for a duplicate Pension Certificate on the ground that the original certificate has been lost, stolen destroyed or defaced, he should be required to submit a written application in which he should explain the circumstances in which the

loss, theft, destruction or damage occurred together with a declaration on IAFA-384 where necessary. If the loss or damage is due to sheer carelessness or neglect on the part of the pensioner a sum of Rupee one being the renewal fee must be recovered from him. If it is due to causes beyond his control and also in the case of used up Pension Certificates, the renewal fee of Rupee one need not be charged. The fee if, recoverable should be deducted from the first payment of pension made to the pensioner after renewal and the remarks of 'Rupee one deducted on account of issue of duplicate Pension Certificate' should be made in the Payment Schedule against the name of the pensioner. It should be seen that the particulars copied in the duplicate Pension Certificate for which the officer concerned will be held personally responsible, are correct in all respects. A note of the issue of the new Pension Certificate should be made in the remarks column of the Check Register and the old one (if available) should be retained by the Pension Disbursing Officer for three years and then destroyed. Application made at sub-treasuries should be forwarded to the Head Treasury Officers for necessary action.

NOTE 1.—Before issue of a duplicate Pension Certificate, the Pension Disbursing Officer should satisfy himself regarding the identity of the pensioner by carefully comparing the personal appearance of the pensioner/his identification marks/photograph, and description recorded in the Check Register/Descriptive Roll and by questioning him as to his late corps rank, regimental number, Descriptive number etc.

NOTE 2.—If after the issue of a duplicate Pension Certificate in lieu of a Pension Certificate alleged to have been lost the pensioner reports that he has found the latter certificate it should be taken from him, treated as cancelled under the signature of the Head Treasury Officer or Pension Paymaster and filed in the Head Office, Payment being made only on the duplicate Pension Certificate.

Renewal of Descriptive Rolls Corrections on DRS/PCs.

108. Descriptive Rolls of pensioners should be renewed by Pension Disbursing Officers when the available space on the reverse thereof is filled with entries of transfer or, when lost, Corrections necessary in pensioner's Descriptive Rolls and Pension Certificates should also be made by the Pension Disbursing Officers under their initials on receipt of authority from the Controller of Defence Accounts (Pensions). In the case of loss, the Descriptive Rolls should be prepared from the information available in the Check Register and other documents, the thumb and finger impressions or three specimen signatures in English, Hindi or any official regional language. (in the case of literate pensioners) being taken on pages 2 and 5 of the Descriptive-Rolls.

Neglect to Draw Pensions

(See para 23 Chapter-I)

109. Claims to arrears of pension preferred within a period of twelve months of the due date shall be entertained and paid by the Pension

DRAFT AMENDMENT TO P.P.I. (1973) Edn.

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Note—2 below para 110.3 of P.P.I. (1973) reconstructed as under:—

Note:—2 Arrear claims preferred within five years by the pensioners drawing pensions from Pension Pay Masters may be scrutinized and adjudicated by the P.P.M. themselves. Arrear claims preferred after five years from the due date must, however, be forwarded to the Controller of Defence Accounts (Pensions).

Sd/-

(P. K. JAIN)

ASSTT. CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS).

Approved:—

Sd/- S. S. Shukla
DCGDA (AT)

Disbursing Officer, if otherwise, in order. When a pensioner fails to draw his pension for a continuous period of twelve months, enquiries should be instituted to ascertain whether the pensioner is alive. In the case of Gurkha pensioners residing in Nepal and drawing their pensions from the Indian Embassy at Nepal and other Treasuries in India located on the borders of Nepal the enquiries will be instituted when they fail to draw their pensions for three continuous years.

109.1 In the case of claims for arrears of pensions preferred after the expiration of one year but within three years from the date on which the payment fell due, payment should be withheld, and the pensioner's explanation for failing to draw the pension earlier should be obtained and submitted at once to the Controller of Defence Accounts (Pensions), or other officers who are empowered to sanction arrears of pension (vide Notes under para 110) stating the date from which arrears of pension are due.

109.2 Pensioners who have failed to claim their pension for a continuous period of three years or more should be struck off the pension establishment and their Descriptive Rolls should be returned to the Controller of Defence Accounts (Pensions), duly superscribed as, 'Failed to claim pension for three continuous years; included in Form I for the month of.....'. If a pensioner appears for payment after his name has been thus struck off the pension establishment, the pensioner's explanation should be obtained and submitted at once to the Controller of Defence Accounts (Pensions) or other officers who are empowered to sanction arrears of pension (vide Notes under para 110) who may admit the pensioner to the pension establishment at his discretion.

Treatment of Time-Barred Claims

110. Notwithstanding the provisions of para 109 in the case of re-employed Armed Forces Pensioners who are serving overseas or in field/operational areas and are not able to draw their pension every year due to exigencies of service, a certificate in the following form signed by the O.C., of the Unit will be presented by the pensioner to the Pension Disbursing Officer concerned.

"Certified that pensioner....., Treasury Serial No.....of.....was serving in field/operational area/overseas from.....to.....and accordingly could not draw his pension for that period."

110.1 The Pension Disbursing Officer will make payment of arrears of pension for a period not exceeding three years on the authority of the above certificate which will be sent along with the Pension Payment Schedule in support of the payment made. If pension had not been drawn

for a period exceeding three years, the case will be reported to the Controller of Defence Accounts (Pensions) for his orders.

110.2 Prior to the submission of claims to arrears of pension to the Controller of Defence Accounts (Pensions) for sanction, they should be thoroughly investigated by the Pension Disbursing Officer and the cause of the absence of the pensioner ascertained, particular enquiries being made whether their absence was due to their having been kept in confinement or employment at any other station etc. The pensioner's deposition should be taken down and compared with those of the two witnesses (Armed Forces pensioners or respectable persons known to the Pension Disbursing Officer) whom the pensioner should be asked to produce. They should be forwarded to the Controller of Defence Accounts (Pensions) with the Pension Disbursing Officer's remarks whether the statements made therein are credible, and whether they believe the claimants to be the real person who were granted pension, on comparing the marks of identification noted in their pension documents with those on their persons.

110.3 In addition to the above the following information should be furnished:—

- (i) The date upto and for which the pensioner was last paid and the rate at which paid.
- (ii) The period upto and for which arrears are due and the amount involved.
- (iii) Whether the pensioner has all along been in his payment during the period for which arrears have been claimed. If not, the date from which and the name of the Pension Disbursing Officer from whose payment he was transferred should be stated.
- (iv) A certificate signed by the Pension Disbursing Officer to the effect that he has verified from his records that the amount claimed has not been previously drawn by the pensioner.
- (v) Private address of the pensioner.
- (vi) If the pensioner was re-employed, whether the fact of his re-employment was brought to the notice of the Controller of Defence Accounts (Pensions) and if so, the number and date of the authority from the Controller of Defence Accounts (Pensions) for the continuation of the payment of pension should be quoted.
- (vii) The reason as to why the claim could not be submitted earlier should be definitely stated.

NOTE 1.—In the case of pensioners who draw their pensions from the following Treasuries the officers mentioned against the Treasuries can settle claims preferred after the expiration of one year, but within three years without a reference to the Controller of Defence Accounts (Pensions).

Treasuries	Officers
Kathmandu	Military Attache/Asstt. Military Attache to Indian Embassy, Nepal.
Pension Payment Officers at Pokhara and Dhankuta.	Officer-in-Charge, Pension Payment Offices at Pokhara and Dhankuta (for Gorkha Pensioners only).
Gorakhpur, Gonda and Bahralch.	The Recruiting Officer/Assistant Recruiting Officer for Gorkhas/Deputy Recruiting Officer and the Record Officer for Gorkha at Kunraghat (Gorakhpur)/The Deputy Commissioner, Gonda or Bahralch as the case may be.
Darjeeling	The Assistant Recruiting Officer Ghoom/The Deputy Recruiting Officer and the Record Officer at Ghoom (Darjeeling).
Darbhangha, Purnea	The Assistant Recruiting Officer, Ghoom or the Collectors, Darbhanga and Purnea as the case may be.

The above mentioned officers may also readmit pensioners at their discretion, after the expiry of three years, but in such cases the pensioner's explanation for non-drawal of pension should be submitted in support of the first payment.

NOTE 2.—Arrear claims, preferred within three years by the pensioner drawing pensions from Pension Paymasters, may be sanctioned by the Pension Paymasters, provided such claims are of a routine and straight forward nature (e.g. when the delay is due to re-employment in the Army or non-receipt of pension documents etc.) and the prescribed certificates are forthcoming. All claims preferred within three years which are not of straight forward nature or when the Pension Paymaster considers that arrears should be partly or wholly disallowed as also all arrear claims preferred after three years from due date must, however, be forwarded to the Controller of Defence Accounts (Pensions).

NOTE 3.—The sanction to resume pension given by any of the officers mentioned in the Notes above with the pensioner's explanation of the circumstances in which pension was not drawn should be submitted in support of the payment.

Re-Employed Pensioners

111. The payment of pension to Re-employed pensioners dealt with in this chapter, will be regulated keeping in view the following instructions:

- (i) Re-employed in a Civil Capacity under Government (Central or State), Local Body etc.:—

The basic pension alone may be continued to be paid. AHI/TI if any in issue should not be paid to the pensioner with effect from the date of re-employment.

- (ii) Re-employed/Re-enrolled in the Army/Navy/Air Force; in a Military capacity (except on the Instructional staff of a Tech-

nical Unit of the NCC, regarding which see (iii) below):—

Payment of pension should be stopped with effect from the date of re-employment/re-enrolment in the Army/Navy/Air Force.

- (iii) Re-employed in an Instruction Staff of a Technical Unit of the NCC:—
The pensioner will be paid only the actual amount of Basic Pension or Rs. 18 (Rupees eighteen only) p.m., whichever is less.

111.1 In all the above cases of re-employment/re-enrolment, the Pension Disbursing Officers should ascertain and furnish the following particulars to the Controller of Defence Accounts (Pensions).

- (i) Capacity in which re-employed.
- (ii) Date from which re-employed.
- (iii) Rate of re-employed pay.
- (iv) Date of commencement of pension.
- (v) How the payment of pension has been regulated from the reported date of re-employment.
- (vi) If re-employed in a military capacity, whether the pensioner has been re-enrolled or attested or re-employed in an appointment the combatants of which are required to be enrolled or attested under the Army Act.
- (vii) Whether there has been any over issue of pension, AHI or TI consequent on the belated disclosure of the fact of Re-employment and if so, the particulars of the amount over issued should be furnished.

111.2 Instructions regarding the payment of AHI/TI as due and any modification in the amount of pension to be paid during the re-employment will be communicated by the Controller of Defence Accounts (Pensions) to the Pension Disbursing Officer and they should be complied with. See also para 115

Declaration Respecting Drawal of more than one Pension and/or Re-Employment

112. With a view to ensuring that pensions are not improperly drawn by pensioners employed under Government or in receipt of a second pension from Government, Pension Disbursing Officers should invariably ask all pensioners at the time of each payment whether they have been employed in Government during the period for which pension is claimed or they are in receipt of a second pension during the aforesaid period. If it is ascertained that a pensioner is neither employed nor is in receipt of a second pension the Pension Disbursing Officer should take the signature or mark of each pensioner to declarations 'A' and 'B' mentioned in IAFA-380(a) after explaining to him the meaning of each declaration. In the case of pensioners re-employed, the pension Disburs-

AMENDMENT TO P.P.I. (1973 Edition)

C. S. No. 11/78

Para-114 and all the sub paras thereof alongwith Notes thereunder as amended vide G.S. No. 1 of 1976 and C.S. No. 4 of 1977 are reconstructed as follows :—

114. Pension is payable for the day on which the pensioner dies.

114.1. On the death of the pensioner, payment of any arrears actually due may be made to the legal heir (s), provided the claim to arrears of pension, is preferred within 3 years of the pensioners death. Such claims will be investigated and paid by the pension Disbursing Officers. The previous sanction of the Controller of Defence Accounts (Pensions) is required for payment of arrears in the following cases:—

1. Claims preferred after the expiration of three years from the date of death.
2. Claims to sums in excess of Rs. 100 preferred after twelve months from date of death.
3. Claims of arrears for periods in excess of twelve months.

Note 1—Claims to arrears of pension on account of deceased Gorkha pensioners, will, however, be disposed of finally by the officers mentioned in Note to para 110 instead by the pension Disbursing Officer or by the Controller of Defence Accounts (Pensions).

Note 2—In the cases in which exact date of an Armed Forces pensioner's death cannot be ascertained, the Controller of Defence Accounts (Pensions) is empowered to admit arrears of Pension for the entire month in which the casualty occurred but when the month or year of death is not known the payment of arrears will be limited to a period of one month. Sanction to the payment of arrears in such cases will be accorded by the Controller of Defence Accounts (Pensions).

Note 3—In submitting claims to the Controller of Defence Accounts (Pensions) for sanction to the payment of arrears under this para, the pension Disbursing Officers should furnish information on such of the points mentioned in para 110 as are applicable to the specific case under consideration.

114. 2. The claimant should be required to prove that he or she is the person entitle to receive the arrears of pension due to the state of the deceased pensioner and to furnish atleast two witnesses that he or she is the person or he or she represents himself or herself to be the legal heir. The witnesses should be warned of the responsibility they are undertaking. These witnesses should be either pensioners or some person under employment of Govt. and Security shall be taken on IAF 381.

Exception No. 1.

In the case of heirs paid in the Uttar Pradesh the heir may be identified at least by the Mukhia and the Chowkidar of the Village.

Exception No. 2.

In the case of heirs, paid through Nepal Durbar, the declarations of heirship furnished by them may be attested by Local Nepalese Durbar official.

Exception No. 3.

In cases in which claims to arrears of pension due to the estate of deceased Gorkha pensioners are investigated by the officers referred to in Note 1 below para 114.1, declaration of heirship (IAFA-381) attested by only one pensioner or persons under employment, of Government may be accepted on the recommendation of the investigating officer when he is satisfied of the genuineness of the claim.

114.3.

If no claim to arrears of pension due to the estate of a deceased pensioner is received within 3 years from the date of pensioners death, the name of the pensioner should be struck off of the Register with the remarks. "No claim received within 3 years from date of pensioners death" and his pension papers submitted to the Controller of Defence Accounts (Pensions). It should be noted that the claim for life time arrears of pension to heir of pensioners arises only when the pensioner himself/herself was born on the pension establishment on the date of his/her death and leaves any amount of pension payable to him/her. In case where pensioner is struck off the pension establishment for failure to draw pension for more than 3 years (see para 109. 2) without ever applying for readmission to pension establishment, life time arrears of pension should not be admitted by the Pension Disbursing officer even though the life Time Arrears might be claimed by the legal heir within 3 years of death of the pension.

AMENDMENT TO P.P.(I) (1973 Edn).

C. S. No. 4 of 1977

Note 3 below para 114-4 (Renumbered as 114-3 vide C. S. No. 1/76) P. P. I. (1973 Edition) is substituted as under:—

“If the gross amount of arrears due to the estate of a deceased pensioner exceeds Rs. 5,000 the same will be paid to the claimant on this furnishing an Indemnity Bond on IAFA-642 duly stamped for the gross amount due for payment as required according to the instructions at the foot of the Form. However, where the pensioner dies without receiving even the first payment of pension, the Indemnity Bond should be obtained from the claimant if the amount exceeds Rs. 500.

In the case of deceased Gorkha pensioners, Indemnity Bond involving payment of Life Time Arrears may be signed by the RO/ARO of Gorkhas/Indian Embassy Nepal.

In case of any doubt, payment shall be made only to the person producing the legal authority.

Approved:—

Sd/- S. S. Shukla

Dy. CGDA (AT).

Sd/-

(P. K. JAIN)

ASSTT. CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS).

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114.4.

Subject to the provisions of para 114.1 to 114.3 above, the arrears of pension of deceased pensioner may be paid to the legal heir (s) of the deceased, without production of the usual legal authority to the extent of Rs. 500/- by the Pension Disbursing Officer after such enquiry into the right and title of the claimants, as may be deemed necessary and sufficient. Any excess above Rs. 500/- may similarly be paid under the orders of the local Government on execution of an indemnity bond, with such sureties as the local Government may require, if it is satisfied with the rights and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of the letters of Administration. Cases in which arrears exceed Rs. 500/- and legal authority is not produced should be submitted for the orders of the local Government by civil Treasury Officer and to the Controller of Defence Accounts (Pensions) by other pension Disbursing Officers. In any case of doubt payment should be made only to the person producing legal authority.

114.5.

Provisions of para 114.4 above will hold good in cases when the pensioner dies without receiving even the first payment of pension. In regard to cases when death of the pensioner occurs after the commencement of payment of pension the following procedure would apply :—

- (i) Subject to the provisions of paras 114.1 to 114.3 the arrears of pension of a deceased pensioner (whose death occurs after the drawal of first payment of pension) the gross amount of which does not exceed Rs. 5,000/- may be paid to the heirs of the deceased without the production of usual legal authority by the Collector of the Treasury or the Pension Pay Masters, after satisfying himself of the rights and title of the claimants.
- (ii) If the gross amount of the arrears exceeds Rs. 5,000/- they may similarly be paid under the orders of the local Government/the office of the Controller of Defence Accounts (Pension) on execution of an indemnity bond on IAF A-642 duly stamped for the gross amount, due for payment with such sureties as may be deemed necessary provided that the Collector of the Treasury or the Pension Pay Master from whom pension was last drawn, may, subject to the conditions prescribed in clause (i) above, make anticipatory payment of an amount not exceeding Rs. 5,000/- in such cases. Cases in which arrears exceed 5,000/- and the legal authority is not produced, should, therefore be submitted for orders of the local Government by the Civil Treasury officers and the Controller of Defence Accounts (Pensions) by other Pension Disbursing Officers.
- (iii) In any case of doubt payment should be made only to the person producing the legal authority.

114.6.

The Pension Disbursing Officer having satisfied himself that the claimant is entitled to the arrears due to the estate of deceased pensioner will pay the amount, initiating the schedule and noting the date of payment in the Check Register. The name, Ranks, Corps and the Treasury Serial Number, of the deceased as well as the amount paid should be entered in red ink at the end of the appropriate schedule. In the Remarks column full particulars i.e., date of death, arrears claimed, signature or attested mark of the payee and also that such payee is the legal heir will be given. The payment should be vouched for by the documents mentioned in para 114.7. Descriptive Roll and Pension Certificate being endorsed with the following endorsement :—

Died on the day of 197 . Arrears
claimed on the day of 197 to the
..... day of 197 amounting to Rs. paid to his legal heir in
my presence (or remitted to for payment to the legal heir).

STATION :

Dated :

PENSION DISBURSING OFFICER

NOTE 1: Arrears due to the estate of a deceased Armed Forces Pensioner who draw his pension from the Nepal Treasury or the Gorkha Pensioners, who during their life time, were residing in Nepal in areas bordering on INDIA and were drawing their pensions from Indian Treasuries other than those specified in Note 1 para 110 will be paid by the Indian Embassy. In the case of Gorkha pensioners the certificate of death and legal heirship granted by the local Nepalese Durbar Official must be countersigned by the Indian Embassy authorities or the Recruiting Officers for Gorkhas.

NOTE 2: In the case of deceased pensioners if the heir claiming the arrears of pension reports that the Pension Certificate of the deceased is not forthcoming and has been lost a declaration of the heir should be obtained that the Pension Certificate has actually been lost, and is not in pledge and the arrears may be paid without issuing of a duplicate pension Certificate a remark that the Pension Certificate has been lost should be made in the schedule of payment and the heirs declaration submitted in support of the charge. A note should also be made in the Check Register against the name of the pensioner that the Pension Certificate has been lost and the payment of the arrears has been made on the declaration of the heir. The declaration of the heir should be attested by two pensioners or other responsible persons known to the Pension Disbursing Officer.

NOTE 3: If the heir is serving in the Armed Forces or is otherwise employed and is unable to attend personally to receive payment, arrears of pension, may on his application be remitted to him care of the Officer Commanding the Regiment or other office to whom he is subordinate.

NOTE 4: Certificate of employment, non re-employment, non-marriage or widowhood etc. in respect of the deceased for period for which life time arrears of pensions claimed should be obtained from the heir of the deceased duly attested by competent witnesses before arrears of pension due to the estate of the deceased are paid.

NOTE 5: If the heir is residing at a station other than that at which pension was paid the account may be transferred to the Pension Disbursing Officer nearest to the heir's place of residence if so desired by the heir.

NOTE 6: In the case of Gorkha pensioners residing in Nepal and drawing pension from Indian Treasuries other than those specified in Note 1, to para 110 the Treasury Officer concerned, on receipt of the report of from the heir (s) of a deceased pensioner should effect to transfer of pension accounts of the deceased to the Indian Embassy of Nepal, who will then proceed to make necessary enquiries and obtain the requisite certificates (mentioned in note 2 below para 114.6) and arrange payment of arrears to the legal heir (s) through the Nepalese Govt.

The treasury officers concerned while transferring the pension accounts should enquire the correct home address (i.e. name of Village, Thana, Tahsil and Zila) of the deceased pensioner from the heir and furnish the information, to the above named officer with the pension papers. The address should be compared with the Gorkha Hand Book.

114.7. Documents to support claims for life Time arrears of pension.

Claims to arrears of pension due to the estate of deceased pensioners should be supported by :—

- (i) Legal authority in original or an authenticated copy thereof, where production of legal authority is considered necessary in terms of paras 114.2 and 114.3.
- (ii) The Death Certificate of the pensioners.
- (iii) Pension Certificate.
- (iv) The indemnity bond on IAFA-642 in cases in which the claim exceeds Rs. 500/-. In regard to cases covered under para 114.5 the indemnity bond should be submitted when the claim exceeds Rs. 5,000/-.

Note : In the case of deceased Gorkha pensioners Indemnity bond involving payment of life time arrears may be signed by the R.O./A.R.O. of Gorkhas/Indian Embassy in Nepal.

- (v) Declaration of heirship on IAFA-381.
- (vi) Application for life time arrears of pension on I.A.F. (C.D.A.) 652.
- (vii) Pensioner Descriptive Roll.
- (viii) A certificate that the pensioner was not kept in any Government institution in case where constant Attendance Allowance is payable.

Note : (1) The Death Certificate should be signed by a gentleman of or above the rank of a Civil Assistant Surgeon.

Note : (2) The extract from the Death Register or Burial Certificate may be accepted in lieu of the Death Certificate and the probate of the will or letters of Administration in lieu of the indemnity bond (A.I.F.A. 642)

Note : (3) If there be two or more legal heirs, the bill should be signed by all of them and one of them should be authorised by the others to draw the arrears.

Note : (4) If the legal heirs are minor, the bill should be signed by their legal or duly appointed guardian and should be supported by a legal guardianship certificate signed by a Magistrate.

114.8. Payment of Life Time Arrears of pension by Money Order.

Payment of arrears of pension due to the estate of deceased Armed Forces pensioners who were drawing their pension through Treasuries/Pension paymasters may be made to their heirs by money order provided the amount of arrears does not exceed Rs. 100/- (Rs. One hundred only) in cases where the pension is payable monthly and Rs. 300/- (Rs. Three hundred only) where the pension is payable quarterly, subject to the submission by the claimants of the following documents/Certificates:—

- (i) Death Certificate signed by a responsible Officer as per Note (1) or an extract from death register vide note (2) below para 114.6.
- (ii) The deceased pensioner's Pension Certificate.
- (iii) A declaration of heirship (IAFA-381) together with legal heirship Certificate, where necessary.
- (iv) An undertaking from the claimant that he will not hold the Government responsible for any risk or loss resulting from the payment of arrears by money order.
- (v) A Certificate regarding the non-receipt of any other pension by the deceased pensioner.
- (vi) A certificate regarding the non-employment of the pensioner during the period of the claim.
- (vii) A certificate that the pensioner was not kept in any Government Institution in cases where constant Attendance Allowance is payable.

The money order commission involved in the remittance will be borne by the claimant and will be recovered from the Arrears of pension remitted.

114.9. Claims for Death-Cum-Retirement Gratuity payable to a pensioner but not drawn by him during his Life Time.

Death-Cum-Retirement Gratuity due to a pensioner but not drawn by him during life time should not be treated as Life Time Arrears in the manner stated in paras above. The payment on this account should be regulated solely with reference to the directions given in the P.P.O. i.e. after making a reference to the C.D.A.(Pensions) and getting specific directions from his office.

114.10. Pension Disbursing Officers are authorised to disburse from the balance of the pension due to the pensioners, who die leaving no relations, the reasonable funeral expenses to the person(s), who, incur them and their acquittances should be forwarded with the Pension Payment Schedules in which the amount are charged.

Sd/-

(S. L. KAPOOR)

ASSTT. CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS).

ing Officer should obtain declarations on IAF-379 (instead of the declaration 'A') and take their signature or marks to declaration 'B'. In the case of pensioners in receipt of second pension the pensioners should sign or affix their marks to declaration 'A' and furnish a statement in the sample form given at the end of IAF-380 or IAF-380(a). All fresh cases of pensioners employed or in receipt of second pension should then be reported to the Controller of Defence Accounts (Pensions) giving full particulars of the employment or of the second pension for orders

NOTE 1.—Pensioners drawing pensions from the Legation Treasury under the Indian Embassy at Nepal and also Gorkha Military pensioners drawing pension at Pension Payment Offices at Pokhra and Dhankuta in Nepal are exempt from furnishing the declaration of non-employment at the time of each payment of pension.

NOTE 2.—If any pensioner does not appear to draw his pension in person, declarations 'A' and 'B' should be obtained in IAF-409.

Deaths

113. On receipt of authenticated information by the Pension Disbursing Officer about the death of a pensioner the fact will be noted in the Check Register and death report on IAF-387 should be furnished to the Controller of Defence Accounts (Pensions). The death of a recipient of an assignment of land revenue or special pension in lieu thereof or Jagir Allowance will be specially reported to the Controller of Defence Accounts

responsible officer, where the above mentioned officers are not available, may be accepted. Where the above mentioned officers are not available a certificate of heirship signed by Justice of Peace may be accepted. A reasonable doubt regarding a claimant's title to the arrears payment should only be made to the administrator appointed by the Civil Court. If the claimant is a minor, payment should be made to the legal guardian, and when there is none, to the person appointed by a Court of Law.

NOTE 2.—In case where inconvenience is expected to be caused to the heir in obtaining the heirship certificate from one of the above-mentioned Civil Officers and where the amount of arrears does not exceed Rs 100/-, the payment may be made by the Pension Disbursing Officers on the production of certificates of verification signed by three Junior Commissioned Officers or equivalent ranks of the Air Force or Navy, of that area who may be either on the effective or on the pension list. In cases of effective JCOs, the regiments/establishments to which they belong and in cases of pensioned officers, the Descriptive Serial No. and the particular Treasury Serial Numbers assigned to them should be clearly stated on the heirship certificate so granted.

NOTE 3.—Arrears due to the estate of a deceased Armed Forces Pensioner who drew his pension from the Nepal Treasury or the Gorkha pensioners who during their life time were residing in Nepal in areas bordering on India and were drawing their pensions from Indian Treasuries other than those specified in Note 1 para, 110 will be paid by the Indian Embassy. In the case of Gorkha pensioners the certificate of death and heirship granted by the Local Nepalese Darbar official must be countersigned by the Indian Embassy authorities or the Recruiting offices for Gorkhas. The Recruiting Officer/Assistant Recruiting Officers for Gorkhas and Indian Embassy, Nepal are also empowered to sign the certificate of death and heirship of Gorkha pensioners in those cases where

DRAFT AMENDMENTS TO P.P.I. (1973 EDITION)

C. S. No. 12/79

PARA-114 As reconstructed vide C.S. No. 11/78.

Insert the following as Note 1 below Para 114.1 and re-number the existing notes 1 to 3 as notes 2 to 4

NOTE 1— Life time arrears claim preferred within three years of the death of the pensioner, irrespective of amount involved may be scrutinised and paid by P.P.M. The claims preferred after expiry of 3 years from the date of death of a pensioner, or where the period of claims exceeds 3 years or where the P.P.M. is not satisfied regarding the title and amount due will however, be submitted to C.D.A.(P) for orders.

Sd/-

(S. L. KAPOOR)

ASSTT. CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS).

Approved :—

Sd/- B. G. JOSHI
Dy. C.G.D.A.

ing Officer should obtain declarations on IFA-379 (instead of the declaration 'A') and take their signature or marks to declaration 'B'. In the case of pensioners in receipt of second pension the pensioners should sign or affix their marks to declaration 'A' and furnish a statement in the sample form given at the end of IFA-380 or IFA-380(a). All fresh cases of pensioners employed or in receipt of second pension should then be reported to the Controller of Defence Accounts (Pensions) giving full particulars of the employment or of the second pension for orders.

NOTE 1.—Pensioners drawing pensions from the Legation Treasury under the Indian Embassy at Nepal and also Gorkha Military pensioners drawing pension at Pension Payment Offices at Pokhara and Dhankuta in Nepal are exempt from furnishing the declaration of non-employment at the time of each payment of pension.

NOTE 2.—If any pensioner does not appear to draw his pension in person, declarations 'A' and 'B' should be obtained in IFA-409.

Deaths

113. On receipt of authenticated information by the Pension Disbursing Officer about the death of a pensioner the fact will be noted in the Check Register and death report on IFA-387 should be furnished to the Controller of Defence Accounts (Pensions). The death of a recipient of an assignment of land revenue or special pension in lieu thereof or Jagir Allowance will be specially reported to the Controller of Defence Accounts (Pensions) who will take steps for continuance of the reward, at a reduced rate, to the heirs if admissible.

Life time arrears of Pensions—Payment of

114. Pension Disbursing Officers should as far as possible endeavour to inform the nominated heirs of the deceased pensioner, so that they may draw the Life Time Arrears of pension before they become time-barred.

114.1 **Claims for payment of Life Time Arrears of pension.**—The claims for payment of Life Time Arrears of Pension should be supported by (i) A death Certificate signed by a responsible Officer, (ii) the Pension Certificate issued to the pensioner and (iii) a declaration of heirship on IFA-381.

NOTE 1.—In cases where the pensioner had not registered the name(s) of his heir(s) and where payment is proposed to be made by the Pension Disbursing Officers to the person who produces an heirship certificate, the heirship certificate should be obtained from one of the following officers or other competent Civil authority of the District in which the deceased pensioner resided, declaring such a person to be entitled to receive the Arrears.

Officers referred to above:—

Commissioner, Deputy Commissioner, Assistant Commissioner, Collector, Deputy Collector or Assistant Collector of at least three years standing who will grant such a certificate to such a person as shall upon enquiry appear to him to be best entitled to receive payment, either as a sole heir or as the principal representative of all the heirs. For example, if the pensioner has left a widow and sons, the certificates will be given to the eldest son if of full age, or to the widow as the guardian of sons, if the sons are minors. Heirship certificate granted by a Magistrate or any

responsible officer, where the above mentioned officers are not available, may be accepted. Where the above mentioned officers are not available a certificate of heirship signed by Justice of Peace may be accepted. A reasonable doubt regarding a claimant's title to the arrears payment should only be made to the administrator appointed by the Civil Court. If the claimant is a minor, payment should be made to the legal guardian, and when there is none, to the person appointed by a Court of Law.

NOTE 2.—In case where inconvenience is expected to be caused to the heir in obtaining the heirship certificate from one of the above-mentioned Civil Officers and where the amount of arrears does not exceed Rs. 100/-, the payment may be made by the Pension Disbursing Officers on the production of certificates of verification signed by three Junior Commissioned Officers or equivalent ranks of the Air Force or Navy, of that area who may be either on the effective or on the pension list. In cases of effective JCOs, the regiments/establishments to which they belong and in cases of pensioned officers, the Descriptive Serial No. and the particular Treasury Serial Numbers assigned to them should be clearly stated on the heirship certificate so granted.

NOTE 3.—Arrears due to the estate of a deceased Armed Forces Pensioner who drew his pension from the Nepal Treasury or the Gorkha pensioners who during their life time were residing in Nepal in areas bordering on India and were drawing their pensions from Indian Treasuries other than those specified in Note 1 para. 110 will be paid by the Indian Embassy. In the case of Gorkha pensioners the certificate of death and heirship granted by the Local Nepalese Durbar official must be countersigned by the Indian Embassy authorities or the Recruiting offices for Gorkhas. The Recruiting Officer/Assistant Recruiting Officers for Gorkhas and Indian Embassy, Nepal are also empowered to sign the certificate of death and heirship of Gorkha pensioners in those cases where they do not agree to countersign the certificate granted by the Local Nepalese Durbar Officers. See also Note 6 to para. 114.

NOTE 4.—In the case of deceased pensioners if the heir claiming the arrears of pension reports that the Pension Certificate of the deceased is not forthcoming and has been lost, a declaration of the heir should be obtained that the Pension Certificate has actually been lost and is not in pledge and the arrears may be paid without issuing a duplicate Pension Certificate. A remark that the Pension Certificate has been lost should be made in the schedule of payment and the heir's declaration submitted in support of the charge. A note should also be made in the Check Register against the name of the pensioner that the Pension Certificate has been lost and that payment of the arrears has been made on the declaration of the heir. The declaration of the heir should be attested by two pensioners or other respectable persons known to the Pension Disbursing Officer.

114.2 The claimant should be required to prove that he or she is the person entitled to receive the arrears of pension due to the estate of the deceased pensioner and to furnish at least two witnesses that he or she is the person he or she represents himself or herself to be. The witnesses should be warned of the responsibility they are undertaking. These witnesses should be either pensioners or some persons in the employ of Government and security shall be taken on IFA-381. The arrears due upto and including the date of death should be paid.

Exception No. 1.—In the case of heirs paid in the Uttar Pradesh the heir may be identified at least by the Mukhia and the Chowkidar of the village.

Exception No. 2.—In the case of heirs paid through Nepal Durbar, the declarations of heirship furnished by them may be attested by Local Nepalese Durbar Official.

Exception No. 3.—In cases in which claims to arrears of pension due to the estate of deceased Gorkha Pensioners are investigated by the officers referred to in Note 1 to para 114.3, declaration of Heirship (IAFA-381) attested by only one pensioner or person in the employ of Government may be accepted on the recommendation of the investigating officer when he is satisfied of the genuineness of the claim.

114.3 Claims to arrears of pension preferred within three years of the pensioner's death will be investigated and paid by the Pension Disbursing Officers. The previous sanction of the Controller of Defence Accounts (Pensions) to the payment of arrears is required in the following cases:—

1. Claims preferred after the expiration of three years from date of death.
2. Claims to sums in excess of Rs. 100 preferred after twelve months from date of death.
3. Claims to arrears for periods in excess of twelve months.

NOTE 1.—Claims to arrears of pension on account of deceased Gorkha pensioners will however, be disposed of finally by the officers mentioned in note to para. 110 instead by the Pension Disbursing Officer or the Controller of Defence Accounts (Pensions).

NOTE 2.—In the cases in which the exact date of an Armed Forces Pensioner's death cannot be ascertained, the Controller of Defence Accounts (Pensions) is empowered to admit arrears of pension for the entire month in which the casualty occurred but where the month or year of death is not known, the payment of arrears will be limited to a period of one month. Sanction to the payment of arrears in such cases will be accorded by the Controller of Defence Accounts (Pensions).

NOTE 3.—In submitting claims to the Controller of Defence Accounts (Pensions) for sanction to the payment of arrears under this para. the Pension Disbursing Officer should furnish information on such of the points mentioned in para. 110 as are applicable to the specific case under consideration.

114.4 The Pension Disbursing Officer having satisfied himself that the claimant is entitled to the arrears due to the estate of the deceased pensioner will pay the amount, initiating the schedule and noting the date of payment in the Check Register. The name, rank, corps and the Treasury Serial Number of the deceased as well as the amount paid should be entered in red ink at the end of the appropriate schedule. In the column of 'REMARKS' will be given full particulars, i.e. date of death, arrears claimed, signature or attested mark of the payee, and also whether such payee is the nominated heir. The payment should be vouched for by the death certificate, declaration of heirship (together with heirship certificate

where necessary.) Descriptive Roll and Pension Certificate with the following endorsement there:

"Died on the — day of — 19 Arrears claimed on the — day of — 19 . Arrears from — day of — 19 to the — day of — 19 amounting, to Rs. — paid to his registered nominated/ legal heir in my presence (or remitted to — for payment to the heir)".

Station.....

Date..... Pension Disbursing Officer.

NOTE 1.—If the heir is serving in the Armed Forces or is otherwise employed and is unable to attend personally to receive payment, arrears of pension may on his application be remitted to him care of the Officer Commanding the Regiment or other officer to whom he is subordinate.

NOTE 2.—If no claim to the arrears of pension due to the estate of a deceased pensioner is received within three years from the date of the pensioner's death the name of the pensioner should be struck off the register with the remark "No claim received within three years from date of pensioner's death", and his pension papers submitted to the Controller of Defence Accounts (Pensions).

NOTE 3.—Arrears in excess of Rs. 500/- due to the estate of a deceased pensioner will be paid to the claimant on his/her furnishing an indemnity bond on IAFA-642 duly stamped as required according to the instruction at the foot of the form.

In the case of deceased Gorkha pensioners, Indemnity Bonds involving payment of the Life Time Arrears in excess of Rs. 500/- may be signed by the R. O./A. R. O. for Gorkhas/Indian Embassy, Nepal.

NOTE 4.—Certificates of employment, non-employment, non-marriage or widowhood etc, in respect of the deceased for period for which Life Time Arrears of pension is claimed should be obtained from the heir of the deceased duly attested by competent witnesses before arrears of pension due to the estate of the deceased are paid.

NOTE 5.—If the heir is residing at a station other than that at which pension was paid the account may be transferred to the Pension Disbursing Officer nearest to the heir's place of residence if so desired by the heir.

NOTE 6.—In the case of Gorkha pensioners residing in Nepal and drawing pension from Indian Treasuries, other than those specified in Note 1 to para. 110 the Treasury Officer concerned, on receipt of the report of death from the heir or heirs of a deceased pensioner shall effect the transfer of the pension accounts of the deceased to the Indian Embassy at Nepal who will then proceed to make necessary enquiries and obtain the requisite certificates (mentioned in Note 3 para. 114.1) and arrange payment of arrears to the nominated or the legal heirs as the case may be through the Nepalese Government.

The Treasury Officer concerned while transferring the pension accounts should enquire the correct home address (that is, name of village, Thana, Tehsil and Zila) of the deceased pensioner from the heir and furnish the information to the above named officer with the pension papers. The address should be compared with the Gorkha Hand Book.

NOTE 7.—Payment of arrears of pension due to the estate of deceased Armed Forces pensioners who were drawing their pension through Treasuries and Sub-Treasuries may be made to their heirs by money order,

provided the amount of arrears does not exceed Rs. 100 (Rupees one hundred only) in cases where the pension is payable monthly, and Rs. 300/- (Rupees Three hundred only) where the pension is payable quarterly subject to the submission by the claimants of the following documents/certificates:—

- (i) Death certificate signed by a responsible officer.
- (ii) The deceased pensioner's Pension Certificate.
- (iii) A declaration of heirship together with heirship certificate where necessary.
- (iv) An undertaking from the claimant that he will not hold the Government responsible for any risk or loss resulting from the payment of arrears by money order.
- (v) A certificate regarding the non-receipt of any other pension by the deceased pensioner.
- (vi) A certificate regarding the non-employment of the pensioner during the period of the claim.
- (vii) A certificate that the pensioner was not kept in any Government institution in cases where Constant Attendance Allowance is payable.

The money order commission involved in the remittance will be borne by the claimant and will be recovered from the Arrears of pension remitted.

114.5 Pension Disbursing Officer are authorised to disburse from the balance of the pension due to pensioners, who die leaving no relatives, the reasonable funeral expenses to the person(s) who incur them and their acquittances should be forwarded with the Pension Payment Schedules in which the amounts are charged.

Ad-Hoc Increase and Temporary Increase: Regulation of during Re-Employment Etc.

115. Ad-Hoc Increase and Temporary Increase are not admissible to pensioners so long as they remain re-employed and are in receipt of either dearness allowance or free ration and clothing or any other concession in consideration of the increased cost of living. Re-employment for this purpose covers all appointments paid from Defence Services Estimates, in Civil Departments (Central and State), in the Railways, in the Reserve Bank of India, the State Bank of India and its subsidiaries, the Nationalised Banks, Local Bodies like Municipalities and District Boards. Except in the case of those who were already receiving temporary increase on 31-5-61, the term re-employment also covers appointments in the State Trading Concern Government owned or Government controlled Corporations, companies etc. The term does not however cover re-employment of pensioners who are in receipt of pay on the revised scales (in which dearness allowance has been merged with effect from 1-7-59 or a later date).

Drawal of more than one Pension

116. If any pensioner is drawing more than one pension (Military or Civil) the case should at once be referred for orders to the Controller of

Defence Accounts (Pensions), the payment of the least advantageous pension being suspended in the meantime. On receipt of his reply the decision given and the number and date of his letter conveying the decision should be recorded in the Check Register for future reference.

Transfer of Pensions

117. Attention is drawn to paras 24-25 regarding Transfer of pensions. The instructions therein should be followed generally. In addition, the relevant columns of the Descript Roll and an entry in the Pension Certificate should also be completed, regarding the date upto which the pensioner has been paid in the transferor P.D.O.'s office, and the Pension Certificate handed over to the Pensioner for production at the new P.D.O.'s office at the time of claiming future pensions. The instruction contained in para 105.3 should be borne in mind.

NOTE.—The submission of IAFA-642(a) is not necessary in the case of transfer of pension from post offices to treasuries.

Change Statements

118. The general instructions given in para 33 should be kept in view in preparing the Change Statements in respect of the pensioners mentioned in this Chapter. The following further instructions should also be kept in view.

118.1 A separate schedule on IAFA-380 for each category (See Para 102.1) of pensioners should be prepared by the Pension Disbursing Officer in respect of the undermentioned kinds of payment and attached to the respective schedules of payment. This special schedule should be written up in the course of payments for any particular month and should be prominently marked in red ink "Change Statement." When there are no payments of any of the classes specified below, a NIL Change Statement should accompany the Payment Schedule.

Schedule No.	Particulars of payments	Supporting vouchers
A	Arrear payments of over one year authorised by the Controller of Defence Accounts (Pensions).	Memoandum authorising arrears (In original).
B	First payment to pensioners admitted to pension establishment.	
C	Last payment of pension due to stoppage on account of marriage or remarriage and pension sanctioned for limited periods and those	Descriptive Rolls. NOTE :—The Pension certificate will be returned to the pensioner after making thereon a note of the reason for the

Schedule No.	Particulars of payments	Supporting vouchers	Schedule No.	Particulars of payments	Supporting vouchers
<i>C-contd.</i>			E	Cessation of pension due to re-employment.	LAFA-379.
	stopped under special orders on account of misconduct.	discontinuance of the pension under the signature of the Pension Disbursing Officer. The Pension Disbursing Officer should impress on the pensioner the importance of carefully retaining the certificate that is given to him	F	Adjustment on account of increase or decrease in pension consequent on the issue of corrigendum.	Reference to the PPO to be given.
D	Payments to the heirs of deceased pensioners.	Pension Certificate, Descriptive Roll, death certificate, Declaration of heirship, heirship certificate (where necessary). A declaration to the effect that the deceased pensioner was not re-employed under Govt. (State or Central) or Local Body etc., nor was he in receipt of a Second Pension during the period for which the Life Time Arrears is claimed should be obtained from the nominated heir(s) to whom the LTA may be paid duly attested by competent witnesses.	G	Payment on account of commuted value of pension.	Reference to the commutation P.P.O to be given.

Addresses of Pensioners

119. Pension Disbursing Officers should not ordinarily furnish the addresses of pensioners to other persons seeking such information. But in deserving cases addresses of pensioners may be given to wives and near relatives only, particular care being taken that such addresses are not on any account given to any outsider or friends. Private creditors and the like should not be supplied with addresses of pensioners.

CHAPTER VI

WIDOWS, CHILDREN AND DEPENDANTS OF ARMED FORCES

Class VII pensioners viz. Widows, Children and other Dependants of class VI pensioners. [The procedure and the instructions given in Chapter V in respect of Class VI pensioners are generally applicable to the Class of Pensioners dealt with in this Chapter and the instructions below should be read along with the instructions in Chapter I and Chapter VI]

Para No.	Subject
125	Admission to pension establishment.
126	Checking of pension documents and completion of check Register.
127	Identification.
128	Annual Identification.
129	Identification Guardians,.
130	Recording of next of kin.
131	Mode of payment. ✓
132	Condition of admissibility and of cessation.
✓ 133	<u>Points to be seen before admitting claims.</u> — <i>Non-marriage Certificate.</i>
134	Gallantry awards.
135	Renewal of Pension Certificates and Descriptive Rolls.
136	Neglect to draw pensions—Payment of arrears.
137	Pensioners employed under Govt. etc.
✓ 138	Payment of AHI/VI during employment. ✓
139	Division of Family pension.
140	Increase in child allowance.
141	Change of channel of payment.
142	Death and Payment of Life Time Arrears of Pension.
143	General.
144	Change statement.



CHAPTER VI

WIDOWS, CHILDREN AND DEPENDANTS OF ARMED FORCES

Admission to Pension Establishments

125. In the case of new admissions to pension, both the pensioner's Descriptive Roll (IAFA-366) and Pension Certificate (IAFA-373) are prepared by the Controller of Defence Accounts (Pensions) and forwarded along with the Pension Payment Order, to the Officer-in-Charge, Records of the deceased service personnel in respect of whom Pension has been granted. However, in the case of Gorkha pensioners desiring to draw pension in Nepal the Descriptive Roll and Pension Payment Order will be sent to the Record Officer, C/o The Military and Air Attache, Indian Embassy, Nepal, direct.

125.1 The Descriptive Roll contains the particulars for the identification of the pensioner and the details of the awards sanctioned by the Controller of Defence Accounts (Pensions). The Pension Payment Order issued by the Controller of Defence Accounts (Pensions) is the authority for the payment of the pension. The Officer-in-charge, Records will forward both these documents to the Pension Disbursing Officer and the Pension Certificate to the Pensioner. When the pensioner appears to draw pension, his or her particulars of pension in the Pension Certificate should be compared with the Descriptive Roll and the Pension Payment Order in the Pension Disbursing Officer's possession and the payment made in accordance with the instructions given in the succeeding paras.

125.2 The same procedure as for pensions will be followed for the payment of Gallantry Awards.

125.3 Jagir Allowance to heirs of Junior Commissioned Officers will be notified in the Pension Payment Order and payment will be made by Pension Disbursing Officers on their receipt from the Officer-in-Charge, Records. Special forms of Descriptive Roll and Pension Certificate are in use in these cases and will be forwarded by the Controller of Defence Accounts (Pensions) to the Officer-in-Charge, Records for onward transmission of the Pension Certificate to the recipient of Jagir Allowance and the Pension Payment Order to the Pension Disbursing Officers, for making payment.

Checking of Pension Documents and Completion of check register

126. The procedure laid down in para 96 will be followed in the case of the Pensioners covered by this Chapter as well Special care should be taken to see that the conditions attaching to the award of pension and the date of expiry of the awards of pension, are correctly transcribed in the Register.

126. The names of children awarded Child Allowance will be entered in the pages immediately below the Family Pensioner's name and where it is not possible, a note connecting the entries should be recorded in red ink.

Identification

127. The pensioner should be identified at the time of each payment by carefully comparing his or her personal appearance and marks of identification as recorded in the Check Register and by questioning him or her as to his or her relationship to the deceased individual, on whose account pension has been granted. An applicant for the first payment of a pension, whether the pension is newly granted or transferred from another Pension Disbursing Officer must, in addition, be identified by taking the impressions of the ball of the thumb and all the fingers of his left (right in the case of Females) hand and comparing them, respectively, with the impression given in the Descriptive Roll. When a small child is granted the family Pension or child allowance, the name relationship to the child and the finger impression of the person who will draw the pension or the allowance on behalf of the child will also be found in the Descriptive Roll and the identification of both the child and the person who is authorised to draw the pension should be made by the Pension Disbursing Officer.

Annual Identification

128. The annual examination of thumb and finger impressions will be made in the manner shown in paragraph 101.

Identification—Guardians

129. In order to prevent possible cases of fraud, when casualties occur among children granted Child Allowances, the family pensioner or the guardian drawing the allowances granted to the children should bring them to the place of payment and it is necessary that they should be identified by the Pension Disbursing Officer. As regards children who are unable to attend for payment see paragraph 8 (B) (vii).

Recording of next-of-kin

130. On the first appearance of a pensioner to draw pension, the Pension Disbursing Officer will, after identification has been made, ascertain from the pensioner and complete the item "Name and designation of the person to whom arrears of pension are to be paid on demise of claimant", in the Descriptive Roll, if that has not been completed already (see para 97).

Mode of Payment

131. Payment will be made in accordance with the instructions contained in paragraphs 98, 102 and 104. Separate schedules of payment [IAFA-380 or 380(a)] should be used for the three services, i.e. Army, Navy and Air Force. These schedules will be further sub-divided and a separate schedule prepared for each of the following categories of pensioners:—

- (i) Payments made to families/children/dependants of personnel who died or retired before 1-4-1937.
- (ii) Payments made as a result of the War 1939-45.
- (iii) Payments made to families/children/dependants of personnel who died/retired on or after 1-4-37 but before 15-8-47, excluding rewards/pensions sanctioned as result of the War 1939-45.
- (iv) Payments made to families/children/dependants of personnel who died/retired on or after 15-8-47.
- (v) Payment of assignment of land revenue or of pension in lieu thereof.
- (vi) Payment of Jagir Allowance/Gallantry Awards, i.e. Jangi Inam etc.
- (vii) Payments of compassionate allowances to widows and children of deceased Junior Commissioned Officers of the Army and the equivalent ranks of the Navy and Air Force.

NOTE 1.—In the case of minor pensioners the signature or thumb impression of the guardian must be taken for each payment in addition to the signature or thumb impression of the pensioner.

NOTE 2.—Guardian means the guardian shown on page 6 of the Descriptive Roll of the minor family pensioner. In the event of the demise of the guardian referred to therein, the payment may be made through the natural guardian who may be maintaining the child, and in the absence of both, payment should be made only through a guardian appointed by the Civil authorities mentioned in paragraph 114 PPL. Guardianship certificate may also be granted by the RO/ARO for Gorkhas, Indian Embassy, Nepal/Officer-in-Charge, Pension Payment Office, at Pokhara and Dhankuta where there is no proper guardian of a minor Gorkha pensioner.

NOTE 3.—War Pensions of NWF and Aden are classified as ordinary charges and should therefore be included in schedules of ordinary pensions.

Conditions of Admissibility and of Cessation

132(i) A pension or child allowance is admissible to a son until he attains the age of 18 years unless specially extended, to a daughter, child allowance is paid until the age of 16 years or marriage whichever is later; and family pension, till marriage only. The following points should also be kept in view in regulating the Pension, Child allowance etc., to the pensioners dealt with in this chapter.

(ii) In the case of daughters, the date of 'Marriage Proper' should be regarded as the date of marriage for the purposes of cessation of the Family Pension and child allowance and not any other date on which any post marriage ceremonies may take place.

(iii) Children of Armed Forces personnel in receipt of scholarship (remission of full fee, including cost of tuition fee, board and lodging, text books, stationery and games and registration but excluding cost of clothing) on the rolls of King George Schools and Lawrence Schools will not be paid children allowance during the period during which the scholarship is payable. The allowance where otherwise admissible will be paid during the official vacation periods.

(iv) A pension to a widow ceases on remarriage except where it is granted for life. Where pension or child allowance ceases due to re-marriage of a widow or in terms of clause (i) or (ii) above the Pension Certificate will be made over to the pensioners as per the second footnote on pages 3 & 4 of the Pension Certificate, after making the necessary remarks of the reason for the cessation of the Pension or child allowance, as the case may be. A widow granted special family pension who remarried her deceased husband's real brother (born of the same parents) and continues to live a communal life with and/or contributes to the support of the other living eligible heirs shall not, however be treated as having remarried for the purposes of this rule. Payment of Family Pension may be continued to the widow furnishing a declaration to this effect duly certified by two Armed Forces pensioners or by persons of the categories mentioned in instruction No. 3 on the reverse of IAFA-378. Remarriage even with real brother of the deceased is a disqualification in respect of a widow pensioner granted ordinary Family Pension Notified through Pension Payment Orders of the 'F/NA' series.

(v) A pension is given to a father only after his attaining the age of 50 years; before that age, a pension can be granted only if he is (a) a cripple or otherwise physically or mentally unable to support himself; or (b) if and for so long as the deceased's widow, not being remarried, or any sons of the deceased soldier under 18 years of age, or over 18 years but physically or mentally incapacitated, or any unmarried daughters, are being supported by him. If under this rule the pension ceased before the age of 50 years, it will be resumed on his attaining that age.

(vi) A pension to a widowed mother ceases on remarriage. The remarriage of the mother prior to the death of her son does not disqualify her for eligibility to draw the family pension. The pension will however cease to be admissible if she, being a widow at the time of the grant of the pension, or becoming a widow thereafter, subsequently remarries.

(vii) When a female pensioner granted a family pension till remarriage is reported to have remarried but denies the fact or is reported to be living in circumstances equivalent to marriage or when a female pensioner is alleged to be living an openly immoral and promiscuous life, the fact with full particulars will be reported to the Controller of Defence Accounts (Pensions) and until his instructions are received the pension should not be suspended but should continue to be paid.

Points to be seen before Admitting Claims

133. In addition to the general instructions given in Chapter I and the provisions of Chapter V which are generally applicable to the class of pensioners dealt with in this chapter also, the following points should be kept in view while making payments to the class VII pensioners.

(i) In the case of daughters whose family pension is terminable by their marriage a certificate of non-marriage on IAFA-378 printed in English/Hindi/Regional Language by the State Government, signed by two Armed Forces pensioners should be obtained at every payment of pension and attached to the Payment Schedule [See also clause (iii) below].

(ii) In the case of a daughter granted child Allowance till the age of 16 years or marriage 'WHICHEVER IS LATER', the non-marriage certificate should be obtained in support of each payment made after her attaining the age of 16 years. Before that age the non-marriage certificate need not be obtained.

(iii) In the case of a widow or widowed mother whose pension is terminable by remarriage, a certificate of widowhood on IAFA-378 printed in English/Hindi/Regional language by the State Government signed by two Armed Forces pensioners should be produced at the time of each payment, until she attains the age of 40 years. After she attains that age, the certificate from the pensioner herself to the effect that she has not remarried will suffice and need not be supported by the testimony of two other Armed Forces pensioners. Also when two Armed Forces pensioners below commissioned rank willing to sign the certificate cannot be found, the Pension Disbursing Officer may accept certificates of non-marriage or continued widowhood signed by one of the following.

(a) A serving or pensioned officer of commissioned rank.

(b) Any Government official, Civil, or Armed Forces.

(c) Any village headman who is in receipt of remuneration from Government.

(d) A Lambardar or Patwari.

(e) Mamlatdar or village Patels.

(f) Chaplains and Heads of Convents.

(g) President of a Union or District Board.

(h) Secretary, D. S. S. & A. Board.

(i) Sarpanch of a village.

If in a particular case the Pension Disbursing Officer has good reasons to doubt the correctness of the certificate, he may ask the pensioner to produce a second certificate from any of the persons belonging to the other categories mentioned above.

(iv) In the case of a mother whose husband (the father of the deceased) is alive and whose pension is terminable by remarriage, a certificate in the following terms should be obtained. The certificate should be attested by two Armed Forces pensioners or other authorised persons when the mothers from whom the certificates are obtained, are below 40 years of age.

Certificate of non-re-marriage.

Certified that my husband.....
father of my deceased son.....
is still alive and the question of re-marriage therefore does not arise.

Station Signature or thumb impression of the Family
Date..... pensioner and TS No.

We certify that the husband of
father of deceased is alive and that the
family pensioner has not remarried
after the death of her son in respect of
whom she has been granted the family pension. We
hold ourselves responsible to Government for any sum
overpaid as a direct result of the above certificate
being found to be false and in addition, our pension
will also be liable to be reduced or stopped on
disciplinary grounds.

Station.....

Date..... Signature or Mark of
witness No. I TS No.
Signature or mark of witness
No. II & TS No.

In the case of female pensioners over 40 years of age, the witnesses are not required to attest the certificate.

(v) (a) In the case of a Family Pension granted as in clause (i) above on the condition that and for so long as the other eligible heirs are alive, each payment should be supported by a certificate to the effect that the widow (not remarried), or any son under 18 years of age, (or over 18 years but physically or mentally incapacitated), or any unmarried daughter of the deceased soldier is alive and being supported by the pensioner.

(b) If an heir is granted Family Pension in addition to another Government pension, a certificate that the father (over 50 years of age), or mother (not remarried), or widow (not remarried), or any son under 18 years of age, or any unmarried daughter of the deceased soldier is alive, should be obtained in support of each payment.

(c) If a child is granted Child Allowance in addition to Family Pension, a certificate that the father (over 50 years of age), or mother not remarried, or widow (not remarried), of the deceased soldier is alive, should be obtained in support of each payment of Child Allowance.

NOTE 1.—When in any of the above cases the condition is not fulfilled, payment of the Family pension or Child Allowance as the case may be, should be stopped and the fact specially reported to the Controller of Defence Accounts (Pensions). Doubtful cases should also be reported to the Controller of Defence Accounts (Pensions) for instructions.

NOTE 2.—The above certificates should be attested by competent witnesses as detailed in clauses (1) and (3).

(vi) The same person is not entitled to draw two pensions concurrently; the pension less advantageous must be surrendered, but see clause (5) (iii) above.

(vii) If a pensioner is employed under Government, the instructions in para 137 should be observed.

(viii) If a Family Pension is divided between two heirs, the provisions of paragraph 139 should be observed.

IMPORTANT NOTE.—The individuals attesting the widowhood or non-marriage certificates or other certificates should be informed that they must ascertain the fact that the widow has not remarried, or a girl has not married, before signing such certificates and that their plea of ignorance of the widow's remarriage or girl's marriage will not be accepted if the certificate is subsequently found to be false and recovery of over payment is demanded from them. It should be explained to them as well as to the female pensioner signing the non-marriage certificate that a girl is regarded as married on the date of the 'marriage proper' and not on the date of post-marriage ceremonies.

(ix) Widows of service personnel below officer's rank shall not be debarred from the payment of special Family pension subject to the condition that no two pensions in respect of the same person shall be admissible.

Gallantry Awards

Paramvir Chakra, Maha Vir Chakra, Vir Chakra, Ashok Chakra and Allowances for Order of Merit, Victoria Cross and Military cross

134. The payment of allowances attached to the gallantry awards to widows is authorised in the same way as pensions and should be regulated under the same rules as far as they are applicable. It should be noted that these allowances cease on the remarriage of the widows.

Pension Certificates Production/Renewal and Descriptive Rolls Renewal of

135. For renewal of Pension certificate and Descriptive Rolls, see paragraphs 107 and 108.

135.1 The pensioner will be cautioned that the Pension Certificate should be produced on every occasion on which he/she may appear for payment and that it cannot be mortgaged or transferred. The pensioner will also be informed of the date of his/her next appearance. See paragraphs 99 and 107.

Neglect to Draw Pension and Payment of Arrears

136. The instructions in paragraphs 109 and 110 also apply to Family pensioners.

NOTE.—If any widow or child in receipt of Compassionate Allowance does not appear to draw the allowance for three consecutive months, enquiries should be made as to the cause of his or her non-appearance. Should it be ascertained that such a pensioner has died, or has married, or remarried, a report of the occurrence should at once be made to the Controller of Defence Accounts (Pensions) for communication to Armed Forces Headquarters (Army/Navy/Air Force, as the case may be).

Pensioners Employed under Government etc.

137. All cases of employment under Government (see para 87 for definition) should be reported immediately to the Controller of Defence Accounts (Pensions) who will decide the admissibility or otherwise of the Pension or child allowance and intimate the decision. Pending receipt of the decision payment of pension or child allowance should be held in abeyance. The following information should be furnished to the Controller of Defence Accounts (Pensions) when reporting cases of employment.

- (1) Where employed.
- (2) Date from which employed.
- (3) Rate of pay on date of initial employment.
- (4) Date upto which Pension or Child Allowance has been last paid.
- (5) Whether widow (not remarried), or mother (not remarried), or father (above 50 years of age), or any son under 18 years of age, or any unmarried daughter of the deceased, on whose account Family Pension was granted, is alive.

NOTE 1.—This information is required to be furnished only in those cases in which the death of the individual on whose account Family Pension was granted, occurred prior to 7th March 1931.

NOTE 2.—This information is not necessary in the case of Child allowance holders, also.

137.1 If a Pension or Child Allowance is stopped on account of the employment of the pensioner or child allowance holder under Government etc. the payment thereof should not be resumed on the pensioner's or child allowance

Holder's discharge from employment without first obtaining the orders of the Controller of Defence Accounts (Pensions).

137.2 Widows of service personnel below officer rank in Government etc. employment, shall not be debarred from the payment of special Family Pension, subject to the condition that two pensions in respect of the same person are not sanctioned/paid.

NOTE.—In cases where both Family Pension and child allowance are in issue, the term 'Pension' will mean the total of the Family pension and child allowances, sanctioned on account of the death of a class VI pensioner.

137.3 The procedure in paragraph 112 should be followed in the case of Family Pensions and Child's Allowance Holders, in regard to the declaration of the pensioners being not employed under Government or being in receipt of any other pension. In the case of pensioners who are minors and child allowance holders, the signatures or thumb marks of the minors should be attested by their guardians.

137.4 In the event of it being brought to the notice of the Pension Disbursing Officer that a female (Armed Forces) pensioner is holding any paid appointment under Government, no payment should be made to her without the orders of the Controller of Defence Accounts (Pensions).

137.5 Pensioners drawing pensions from the Legation Treasury under the Indian Embassy at Nepal and also Gorkha Military Pensioners drawing pension at the Pension Payment Offices at Pokhara and Dhankutta in Nepal are exempt from furnishing the declaration of non-employment at the time of payment of pensions.

Payment of AHI/TI During Employment

138. Payment of Temporary Increase/Ad-hoc increase will be made on receipt of instructions from the Controller of Defence Accounts (Pensions) and at the rates intimated No. and date of such communication will be noted in the remarks column of the check Register.

Division of Family Pension

139. The primary object of a Family Pension is to prevent destitution among the families of men who have lost their lives in the services of the country. Any complaint that may be received by the Pension Disbursing Officer from an eligible heir (widow, father or mother) of deceased soldier/sailor/Airman that the Family Pensioner refuses to support him or her, should be forwarded to the Controller of Defence Accounts (Pensions).

139.1 When division of a Family Pension between two heirs is sanctioned, it will be notified in the Pension Payment Order of the Controller of Defence Accounts (Pensions), advance intima-

tion being sent to the Pension Disbursing Officer concerned. On receipt of the intimation, the Pension Disbursing Officer will make the necessary corrections under his initials in the Pension Certificate and Descriptive Roll of the original recipient and in the Check Register. A fresh Descriptive Roll will be issued by the Controller of Defence Accounts (Pensions) in respect of the new recipient who will also be furnished with a separate Pension Certificate and on receipt of these documents, the name and all other particulars will be entered in the Check Register, the entries regarding the original and new recipients being linked.

139.2 Pension after division is subject to the same regulations and restrictions as applied to the grant before division; but the following further instructions should be observed:—

- (a) Except in the case mentioned at (b) below, the new recipient will receive his or her share of pension only for so long as the original recipient is alive and is eligible to receive his or her share. This rule is also applicable in cases where pension is divided between two widows of the deceased. When payment is therefore made to the new recipient, the Pension Disbursing Officer should require proof that the original recipient is alive and remains eligible for pension (i.e. is not disqualified on account of age, marriage or remarriage etc.). The pension of the new recipient is also subject to all the conditions for the grant of Family Pension. If both the recipient draw pension at the same place, the required proof should be available in the Check Register. When payment to the original recipient ceases, payment to the new recipient will cease automatically from the same date.
- (b) Where the original recipient is the father, mother, son or daughter and the new recipient is the widow, payment of her share to the widow should be made on production of the usual certificate of widowhood. It may continue to be made even after the original recipient ceases to draw his or her share, pending receipt of instructions from the Controller of Defence Accounts (Pensions) to whom the case should be reported, vide clause (c) below.
- (c) When payment ceases to the original or the new recipients, their pension documents will be disposed of in the same way as those of deceased pensioners and the fact that payment ceased, with full particulars as to the cause and date of cessation, will be reported to the Controller of Defence Accounts (Pensions) who will take such further steps as may be necessary in the case.

Increase in Child allowance

140. When a Family Pension ceases for any cause, the full particulars of the pensioner and the date and cause of cessation of the Family Pension should be intimated by the Pension Disbursing Officer to the Officer-in-Charge, Records concerned of the deceased soldier/rating/airman, if any child of the deceased is in receipt of child allowance. The officer-in-charge, Record concerned will initiate action for getting sanction of the Controller of Defence Accounts (Pensions) for grant of 50 per cent increase in child allowance. Till such time the notification is actually received by the Pension Disbursing Officer, the allowance at the lower rate only should be paid to the pensioner. In some cases where a note is already published in Pension Payment Order notifying the original grant that the child allowance will be increased by 50 per cent on cessation of the Family Pension, pension Disbursing Officers may themselves increase the rate of the child allowance as from the due date. In such cases an intimation that the child allowance has been increased by 50 per cent should be sent to the Controller of Defence Accounts (Pensions) and no reference need be made to the Officer-in-Charge, Records concerned. The child allowance is susceptible if reduction to the original rate of the Family Pension is subsequently continued to any other person from the date of such continuance.

Transfer of Payment

141. Change in channel of payment of pension from one station to another will be effected in the manner indicated in Chapter I and paragraph 117. Particulars of the transfers will be endorsed on form IAF (CDA)-14 to be attached to the descriptive Rolls (IAFA-366).

Death and Payment of Life time arrears of pensions

142. The procedure for reporting deaths and for payment of pension due to the estates of deceased pensioners will be as laid down in paragraphs 113 and 114. In addition to the documents mentioned in Note 7 under para 114.4, a widowhood certificate, if the pensioner was a widow, should also be furnished by the claimants for the Life Time Arrears of pensions. In addition, a declaration in terms of para 133 (as

appropriate) will be obtained from female family pensioners (except those granted pension for life) and all Jangi Inam holders and eventually attached to schedule 'D' of the change statement (see para 144).

General

143. Whenever there is reason to suspect that any individual has obtained admission to the Family Pension Establishment or, a woman, to the continuance of the "Order of Merit" or "Victoria Cross" or "Military Cross" or "Param Vir Chakra" or "Mahavir Chakra" or "Vir Chakra" etc. allowance of a deceased pensioner through fraudulent means, or that an overpayment of pension has been caused through false widowhood certificate or otherwise, payment should be withheld and a full report submitted at once to the Controller of Defence Accounts (Pensions) as regards the action to be taken, giving full particulars. Cases of Family pensioners in receipt of more than one pension should also be reported to the Controller of Defence Accounts (Pensions) for orders. The least advantageous pension should be suspended pending receipt of his decision.

Change Statement

144. In addition to the schedules mentioned in para 131 above, separate Change Statements should be prepared for each category or pensioners in the manner indicated in the general chapter I, para 33, and para 118 and attached to the relative payment schedule.

NOTE.—In addition to the vouchers already mentioned in para. 118 a declaration in terms of para. 133 (as appropriate) in the case of female family pensioners (other than those granted pension for life) and all female Jangi Inam holders should be obtained from the heirs of the pensioners (dealt with in this chapter) and attached to the schedule in which Life Time Arrears of Pension of deceased class VII pensioners are paid and categorised under item 'D' (see para. 118).

145. *Blank*

146. *Blank*

147. *Blank*

148. *Blank*

149. *Blank*

Para No.	Subject
150	Jangl Inam—General.
151	Periodicity-preparation of payment scheme.
152	Completion of check Register and payment.
153	Points to be seen before admitting claim.
154	Grant for Second life.
155	Cessation.
156	Renewal of J.I. certificate.
157	Change of channel of payment.
158	Gallantry awards.

CHAPTER-VII

GALLANTRY AWARD HOLDERS

Class VIII—(a) Junior Commissioned Officers, Other Ranks, Followers and their Heirs under the Government of India's Special War Reward Scheme for the World War I—1914-1918.

(b) Gallantry Awards for World War II—1939-45, to Armed Forces Personnel and their heirs and (c) Gallantry Awards notified after Independence.

Jangi Inam—General

150. Jangi Inam is payable in addition to any pay or pension. Jangi Inam payable along with any pension is notified in P.P.Os. in which pension is notified. In cases where duly Jangi Inam is payable, the same is notified in separate P.P.Os. by the Controller of Defence Accounts (Pensions). Jangi Inam is payable for two lives. No payment should be made to the recipient until the grant has been notified by the Controller of Defence Accounts (Pensions) in Pension Payment Orders. In notifying the award the controller will furnish the Pension Disbursing Officer with a Descriptive Roll of the Jangi Inam holder. The Jangi Inam Certificate is made over to the recipient by the Officer-in-Charge 'Records', concerned. The first holder must nominate an heir on the form attached to the Jangi Inam Certificate and at the time of each payment (he or she should be asked to state whether he or she desires to make any change in the name of the nominated heir, and if so, it should be noted in the Descriptive Roll and the Jangi Inam Certificate, under the signature of the Pension Disbursing Officer and communicated to the Controller of Defence Accounts (Pensions).

Periodicity-preparation of payment schedule

151. Payment should be made monthly or quarterly or half-yearly in arrears according to the procedure laid down for payment of pensions (see para 98). Each payment should be noted in the Jangi Inam certificate in the pensioner's possession.

151.1 Payment of Jangi Inam should be recorded in separate schedules (IAFA-380 or 380-A).

NOTE.—Payments of Jangi Inam when made to those who are in receipt of pension may be recorded in the schedule in which their pensions are drawn.

Completion of Check Register and payment

152. Payment will be made under the general rules for payment of Defence pensions and the special rules enumerated in this chapter. The procedure laid down in para 96 will be followed for completion of the Check Register.

Points to be seen before admitting claim

153. It will be seen that :—

- (i) in the case of an individual whose Jangi Inam Pension has drawn regimentally prior to his discharge, payment is made from the date as shown in the Pension Payment Order notifying the grant of Jangi Inam;
- (ii) in the case of female Jangi Inam holders, non-marriage or widow-hood certificates are obtained duly completed in all respects; and
- (iii) payment to a female Jangi Inam pensioner is made only upto the date of her marriage or re-marriage, as the case may be

Grant for second life etc.

154. On the demise, or in the case of females, on marriage or remarriage of the first holder, a report should forthwith be made to the Controller of Defence Accounts (Pensions), and payment should not be continued to the nominated second holder until the grant in his or her favour has been notified in a Pension Payment Order. To enable the Controller of Defence Accounts (Pensions) to arrange for the continuance of the Jangi Inam to the second holder, the Pension Disbursing Officer will ascertain the exact date of death or disqualification of the first holder and send the Jangi Inam Descriptive Roll and the Jangi Inam certificate of the first holder to the Controller of Defence Accounts (Pensions) for necessary action. A fresh descriptive Roll of the second holder together with Jangi Inam certificate of the first holder will be forwarded to the Pension Disbursing Officer by the Controller of Defence Accounts (Pensions). The Jangi Inam certificate on which the first holder was receiving payment will be used for noting the payment made to the second holder also.

NOTE 1.—In the case of Gorkha pensioners residing in Nepal and drawing Jangi Inam at the stations noted below, payments in respect of award for the second life will be made on the authority of the following officers. Necessary particulars will be entered in the Check Register with reference to the documents supplied by these officers and the next available Treasury Serial Number allotted. On receipt of the Pension Payment Order, the particulars already noted in the Check Register will be compared with those notified in the Pension Payment Order, and the number and date of the Pension Payment Order entered in the Check Register.

Gorakhpur, Baharanch and Gonda.	Recruiting Officer or Asstt. Recruiting Officer, Gorakhpur.
Darjeeling . . .	Recruiting Officer or Asstt. Recruiting Officer, Ghum.
Laheria Serai and Purnea	Asstt. Recruiting Officer, Laheria Serai.

NOTE 2.—At the time of each payment, while asking the first holder about the change, if any, desired in the name of the nominated heir, the Pension Disbursing Officer should also, in the event of there being no change in this respect, ascertain from the first holder of Jangi Inam the latest address of the second life nominee, and, if there is a change in the address, correct his/her address shown on the Jangi Inam certificate and Descriptive Roll. Furthermore, on the cessation of the first life award, the Pension Disbursing Officer should, at the time of making payment of arrears due, ascertain from the person receiving the arrears (or from the first holder him self/herself in the event of his/her disqualification) the latest address of the heir nominated for the second life.

NOTE 3.—Awards upto 30th September 1951 were notified through Pension Circulars.

NOTE 4.—Where Jangi Inam is payable in addition to a pension, a separate Descriptive Roll or a separate Jangi Inam certificate is not prepared; the Descriptive Roll in respect of his pension and the pension certificate issued for the drawal of his pension show the title to Jangi Inam Also

Cessation

155. A Jangi Inam is liable to be forfeited for disloyal behaviour, failure on the part of the recipient to render active support to Government in any time of trouble and for conviction of an offence of treason, sedition, mutiny, cowardice, desertion or disgraceful conduct of an unnatural kind. It ceases in the case of a female holder on her marriage or remarriage.

155.1 When a female Jangi Inam holder is reported to have remarried but denies the fact of living in circumstances equivalent to marriage or is alleged to be living an openly immoral and promiscuous life, the fact with full particulars will be reported to the Controller of Defence Accounts (Pensions) for orders. Pending receipt of his decision, the Jangi Inam will continue to be paid.

155.2 Jangi Inam also ceases on the grantee being provided by Government with land. In such a case, the payment will terminate on the first day of the month following the date on which the grantee entered into possession of his land grant. Intimations of cessations under this rule and the date from which the cessation has effect will in each case be sent by the Controller of Defence Accounts (Pensions) to the Pension Disbursing Officer.

Renewal of Jangi Inam certificates

156. The Controller of Defence Accounts (Pensions) is authorised to grant new Jangi Inam certificates when the original has been lost or mutilated.

When it has been lost or mutilated in circumstances beyond the owner's control, the certificate will be renewed free of charge. When the loss or mutilation of a certificate has occurred in circumstances for which the holder must be held to blame, the person concerned will be required to pay a fine of Rupee one. All applications for renewal of certificates which are lost or mutilated together with the pensioner's explanation of the circumstances in which the loss or mutilation occurred and his or her declaration on IAF-A-384 (where necessary) should be submitted to the Controller of Defence Accounts (Pensions) by the Pension Disbursing Officer, who will state the date upto which payment has been last made. A note of the issue of the new certificate will be made in the 'Remarks' column of the Check Register.

156.1 When the entire space of a Jangi Inam certificate for recording payments has been utilised fresh forms for recording payments may be obtained from the Controller of Defence Accounts (Pensions) on requisition.

NOTE 1.—The mutilated Jangi Inam certificates should be forwarded to the Controller of Defence Accounts (Pensions) along with the applications for renewal.

NOTE 2.—In cases when Jangi Inam certificates of Gorkha pensioners are lost or mutilated, such certificates will be renewed by the Recruiting Officer or Assistant Recruiting Officer for Gorkhas or Military and Air Attache/Assistant Military and Air Attache, Embassy of India at Nepal or Officers-in-Charge, Pension Payment Offices at Pokhara and Dhankuta as the case may be.

NOTE 3.—Jangi Inam certificates in respect of Jangi Inam holders drawing the award from the Pension Paymasters may be renewed by the Pension Paymasters on their being lost or mutilated. A note of the issue of new Jangi Inam certificate should also be made in the remarks column of the Check Register and mutilated Jangi Inam Certificate duly defaced should be kept duly secured in guard file.

Transfer of Payment

157. Transfer of payment of Jangi Inam pensions from one station to another will be effected in the same manner as the transfer of Armed Forces Pensions, after completing page 4—Particulars of transfer' of the certificate and the Descriptive Roll.

Gallantry Awards

- (i) World War II (1939-45)
- (ii) Post-Independence Period Awards.

158. Payment will be made under the general rules for payment of Defence Pensions and the procedure laid down in the above paragraphs.

PART-II

Para No.	Subject
1	Definition.
2	Arrangement for Payment.
3	Income-Tax.
4	Change in Channel.
5	Death.
6	Personnel Information.

PART II
CHAPTER—VIII
UNITED KINGDOM LIABILITY GOVERNMENT PENSIONERS
(Short Form—U. K. Pensioners)

SECTION-I
GENERAL PROVISIONS

Definitions

1. The Controller of Defence Accounts (Pensions) acts as the Overseas Paying Agent (OPA) for certain Authorities of the British Government, whose pensioners reside in India. These pensioners are generally known as U.K. pensioners.

1.1 The term 'U.K. Pensioners' includes all those who are sanctioned pension by one of the following Authorities.

- (i) The Paymaster General, London;
- (ii) Army Pensions Office, London (formerly the War Office, London or Royal Hospital, Chelsea).
- (iii) The Department of Health and Social Security, London (formerly the Ministry of Pensions);
- (iv) The Admiralty, London;
- (v) The Air Ministry;
- (vi) The Ministry of Overseas Development, London and
- (vii) Authorities other than the above Departments.

1.2 The Controller of Defence Accounts (Pensions) has certain responsibilities, (besides arranging for the disbursement of the pensions and other connected matters, such as arranging for their medical examination etc.), in the compilation of the accounts and rendition of the same to the U.K. Authorities. It is therefore very necessary that all paid vouchers etc. in respect of the U.K. Pensioners are promptly brought to account and with a view to ensuring this, the Pension Disbursing Officers should mark the vouchers in RED INK prominently as 'UK Pensioners' and forward them under a separate schedule, arranged Department wise, as immediately as possible to the Controller of Defence Accounts (Pensions) after the close of the months accounts. Since the vouchers pertaining to the U. K. pensioners are subject to audit by the Director of Audit (Defence Services) also locally, or are sent to the U.K. Departments concerned alongwith the accounts rendered by the Controller of Defence Accounts (Pensions), great care should be exercised by the Pension Disbursing Officers in obtaining the bills on the prescribed form and ensuring their completion in all respects in accordance with these instructions. Equally great care should be

paid to attend to communications received from or in respect of such pensioners as this would contribute to maintaining good relationships with the United Kingdom Government.

1.3 The pensioners belonging to the local (Asiatic) company of Royal Garrison Artillery Granted pension by the Army Pension Office, London are treated on par with the class VI Pensioners for the purposes of maintaining Check Registers on IAFA-389, mode of payment etc. and the instructions given in Chapter V in respect of Class VI pensioners are generally applicable to these pensioners.

1.4 Great care should be taken by the Pension Disbursing Officers in distinguishing between the pensioners (Class and Department wise) since the conditions governing the payment of pensions notified for the different classes/Departments-wise pensioners differ in certain respects. With a view to ensuring that the distinctions are not lost sight of, it is advisable to enter the different classes of the UK Pensioners in separate sections of the Payment Register (IAFA-331). The categories are further stated as under :—

SECTION— I Pensions authorised by the Paymaster General, London in respect of Commissioned Officers and Warrant Officers, Class I, of the British Army, their widows, children and other Dependants, whether their pensions are authorised by the Paymaster General or the Army Pensions Office, London (formerly the War Office, London).

SECTION— II Pensions granted by the Army Pension Office, London in respect of (A) Chelsea out pensioners, viz. Warrant Officers Classes II, Non-Commissioned Officers and Men of the British Army who are granted pensions by the Commissioners of the Royal Chelsea Hospital, London. (B) Widows, Children and other Dependants of the classes mentioned at (A) granted pensions by the Army Pensions Office London (formerly the War Office, London.)

SECTION— III Pensions granted by the Department of Health and Social Security, London in respect of (A) Disabled Officers and Nurses and Widows etc. of deceased Officers and Dependants of Nurses (B) Disability Pensioners viz., Warrant Officers Class II, Non-Commissioned Officers and Men of the British Army and the Royal Navy granted pensions by the DHSS London (C) Widows, Children and other Dependants of classes mentioned at (B) above.

SECTION—IV	Naval and Greenwich Hospital Pensioners granted pension by the Admiralty, London.
SECTION—V	Pensions granted by the Air ministry, London.
SECTION—VI	Pensions granted by the Department of Overseas Development, London and
SECTION—VII	Pensions granted by the Authorities other than the above Authorities Departments.

Arrangement for payment of pension

2. As soon as an authority for the payment of a U.K. Pensioner in India is received from one of the Authorities of the U.K. Govt. the Controller of Defence Accounts (Pensions) will cause a Pension Payment Order to be issued to the Pension Disbursing Officer through whom the UK Pensioner would draw his/her pension and send this Pension Payment Order direct to the Pension Disbursing Officer. The Pension Payment Order will besides indicating the other particulars will also indicate the periodicity of payment of the grants. The Pension Disbursing Officer should carefully note all essential particulars from the Pension Payment Order in the Payment Register, IAFA-331 or IAFA-389 as appropriate. An intimation regarding the issue of the Pension Payment Order to the Pension Disbursing Officer, will also be sent to the pensioner concerned and simultaneously instructions regarding the manner in which the payment will be regulated and any specimen signature of the pensioner where received from the U. K. Authorities and Descriptive returns, where prescribed and received from the UK authorities will also be forwarded to the Pension Disbursing Officer for his guidance and record. Every UK pensioner is identified in official correspondence by a 'Reference Number', which will be available in the Pension Payment Order (in the column for 'AUTHORITY') and other communications in respect of the Pensioner and the Pension Disbursing Officers should look for this Number for identifying the record of a particular pensioner. It would not be necessary for Pension Disbursing Officers to allot Pensioner's Serial No. (PS No.) which is given only to classes I, II and V pensioners or (Treasury Serial Nos—TS No.— given to classes VI, VII and VIII pensioners). Any special conditions attached to the payment of the pensions and allowances would also be specified in the Pension Payment Orders and/or the instructions attached to the letter intimating the notification of the pension. These should be kept a careful note of in the appropriate Payment Registers. The circumstances in which a pension or other allowances would cease will be found indicated in the Pension Payment Orders. Other circumstances determining the cessation of the pension or allowances are also indicated in the following sections. A careful note of these should be kept in the Payment Registers and adhered to at the time of payment of the pension.

2.1 After the entries in the payment register are made, a blank bill form will be sent to the Paymaster General-pensioner by the Pension Disbursing Officer instructing the pensioner to submit it duly completed for payment. In the case of Army-Pension-Office Pensioners, (Warrant Officers Class II, Non-Commissioned Officers and men) a prepared pension bill form will be sent to the pensioner, instructing him to submit it duly completed for payment, with A.F.D. 453 (See para 21.1 section III) and his parchment discharge certificate. In the case of Widows, Children and other Dependents of Warrant Officers Class II, Non-Commissioned Officers and Men also, the Pension Disbursing Officer will forward a prepared bill form to the pensioner with instructions to submit it duly completed for payment. In the case of DHSS pensioners also, a completed bill form will be sent to the pensioner by the Pension Disbursing Officer, with instructions to submit it duly completed for payment. Disability pensioners (viz. Warrant Officers NCOS and men of the British Army and men of the Royal Navy granted Disability Pensions by the DHSS, London as also widows, Children and other Dependents of the above classes granted pensions by the DHSS, London will in addition should be asked to submit the life certificate in the prescribed form (see Para 51.5 Section IV) along with the first bill. The subsequent re-issuance of the life certificates will be in accordance with the instructions in para 51.3 Section IV. In the case of other pensioners of Air Ministry and Admiralty etc., also, the Pension Disbursing Officers should send prepared bill initially to the pensioner asking him/her to submit it duly completed for payment.

Recovery of income-tax

3. U.K. pensioners could be liable to pay either British Income-Tax or Indian Income-Tax or both. Where British Income-tax is liable to be paid by them, the authorities concerned in the U.K. intimate the amount due to be recovered from their pensions paid in India, and these in turn will be intimated by the Controller of Defence Accounts (Pensions) to the Pension Disbursing Officers. Ordinarily the deductions should be made from the Payment due for the third month of each quarter unless otherwise directed. When British Income-Tax is deducted, the gross amount payable, the Indian Income-Tax assessed on the gross pension and the amount deducted in respect of British Income Tax should be shown as separate items in the pension bill to facilitate compilation in the Controller of Defence Accounts (Pensions) Office.

3.1 As regards Indian Income-Tax, in accordance with the Income Tax Act 1961, the total income of any previous year of a person who is resident includes all the income from whatever source derived which is (a) received or is deemed to be received in India in such year by or on behalf of such persons and (b) accrues or arises or is deemed to accrue or arise to him in India

during such year. In view of this position Indian Income-Tax, where assessable should be recovered in the usual manner from UK pensioners and in case of any doubt or dispute arising they should be advised to refer the matter to the concerned Income Tax Officer.

Change in channel of payment

4. When a UK pensioner desires to change the channel of payment within India, he should be required to make a written request to the PDO through whom he is for the time being drawing his pension. If he is in possession of any unused vouchers and/or declaration forms, he should be required to surrender them to the P.D.O. along with his written request. Thereafter the PDO will arrange to transfer the Pension Accounts in accordance with the following instructions. There are some slight differences in the documents to be prepared and the procedure to be followed in dealing with the pensioners of the different Departments. These are listed below and PDOs should follow the instructions carefully and in toto. The date on which the last yearly certificate prescribed for the class of pensioners was completed should also be intimated to the new Pension Disbursing Officer to enable him to see that the next Life Certificate is completed on the due date.

4.1 Last Pension Certificate.—Last Pension certificate on IAFA-328 (short form LPC) will be prepared in duplicate in respect of the following categories of pensioners and the Original LPC will be sent directly to the PDO of the new station through whom the pensioner desires to draw his pension in the future. All the PPOs and other pension documents should also be attached to the LPC and listed in the forwarding letter. The date upto which the pensioner was last paid his/her pension should be clearly stated in the LPC and the forwarding letter as well. The duplicate copy of the LPC should simultaneously be sent to the CDA(P).

- (i) Pay Master General's pensioners.
- (ii) Widows, Children and other Dependants of WOs class II, NCOs and Men of the British Army who are sanctioned pension by the Army Pensions Office.
- (iii) Disabled Officers and Nurses and widows etc. of Deceased Officers etc. sanctioned pension by the DHSS.
- (iv) Certain Pensioners Sanctioned Family/Dependant's pensions by the DHSS. e.g. Widows or dependants of W.Os, NCOs and Men of the British Army and Men of the Royal Navy who were initially sanctioned Disability Pensions by the DHSS.
- (v) Admiralty Pensioners—Widows, Children and Dependants of ranks corresponding to W.Os Class II, NCOs and Men of the British Army.

- (vi) Air Ministry Pensioners —Family/Dependants pensions sanctioned by the Air Ministry to Widows, Children and Dependants of ranks equivalent to WOs, NCOs and Men of the British Army, who were initially sanctioned disability pension.

4.2 Transfer Certificates.—Transfer Certificates on form IAFA-383 will be prepared (regarding the number of copies please see against the items below), in respect of the following categories of pensioners. The letter forwarding the Transfer certificate and other documents should contain the list of all the enclosures. The date upto which the pensioner was paid pension by the transferor Pension Disbursing Officer should also be clearly stated.

- (i) W.Os. class II, N.O.Os and Men of the British Army, granted pension by the Army Pensions Office.
- (ii) W.Os, N.C.Os and Men of the British Army and Men of the Royal Navy granted disability pensions by the DHSS.

Any unused vouchers and declarations with the pensioner will also be sent

The date on which the last yearly Life Certificate referred to in para 51.3 of Section IV was completed should be intimated to the new pension Disbursing Officer to enable him to see that the next Life Certificate is completed on the due date.

The date on which the last yearly Life Certificate referred to in para 66.1 was completed should also be intimated to the new PDO to enable the latter to see that the next Life Certificate is completed on the due date.

Same as at (ii) above.

Same as at (iv) above.

The Transfer Certificate is prepared in triplicate. The duplicate copy with Descriptive Return on APD-400 and all documents affecting the rate of pension will in variably be transferred to the new Pension Disbursing Officer. The original Transfer Certificate will be handed over to the Pensioner for submission with his first bill after transfer. The triplicate will be simultaneously forwarded to the Controller of Defence Accounts (Pensions).

Transfer certificate is prepared in duplicate and the original transfer certificate with the copy of the Descriptive return and the Pension Payments orders and

(iii) Admiralty pensioners—Ranks of the Navy equivalent to W.O.s class II, N.C.O.s and Men of the British Army.

Same as (i) above

(iv) Air Ministry Pensioners—RAF ranks equivalent to W.O.s, N.C.O.s, and Men of the British Army granted disability pensions.

Same as (ii) above.

NOTE—DHSS Pensioners.—When an officer's stay in the United Kingdom is not likely to exceed six months, and the officer desires that the payment of his pension should continue to be made to him in India by means of a credit to his account with a local bank the Pension Disbursing Officer may subject to the approval of the Controller of Defence Accounts (Pensions) arrange accordingly upon receipt of the Officer's written authority, provided that a life certificate is completed immediately prior to the officer's departure, and that an indemnity in the following form is furnished by the Bank.

"In consideration of your paying to us during the ensuing six months any sum which from time to time may be due to on account of his disability retired pay, etc., we undertake in the event of the death of at any time on demand to refund you so much of any payments which have been received from you on behalf of the above-named officer as shall be in excess of the amount to which he was entitled at the date of his death.

The above undertaking will be forwarded by the Pension Disbursing Officer to the Controller of Defence Accounts (Pensions) for record.

NOTE 2.—In the case of pensioners of the Ministry of Overseas Development and other U. K. Authorities not covered by the above, the pensioners will be brought on par with one or other of the categories mentioned above and LPC or Transfer Certificate as appropriate will be prepared and disposed of as prescribed for the category.

4.3 Change of channel of payment outside India.—When an application for transfer of the channel of payment of pension at a station outside India is received from a UK pensioner, a last Pension Certificate on IAFA-328 or a Transfer Certificate on IAFA-383, as the case may be

other authority letters issued by the C.D.A. (Pensions) will be transmitted to the new Pension Disbursing Officer. Duplicate transfer certificate should be sent simultaneously to the CDA(P).

will be prepared and the original thereof together with all the P.P.O.s, other letters of authority issued by the Controller of Defence Accounts (Pensions) and any unused vouchers and declarations etc. collected from the pensioner should be forwarded to the Controller of Defence Accounts (Pensions) for further necessary action.

Death and Payment of Life Time Arrears of Pensions

5. On receipt of intimation of the death of a UK pensioner, a death certificate on Army Form 0-1707 should be obtained from the proper authority, as mentioned in the Form, and the same forwarded to the Controller of Defence Accounts (Pensions). Except as provided in the succeeding sections, the payment of the Life Time Arrears of the pension that may be due should not be made without the specific authority of the Controller of Defence Accounts (Pensions), who will obtain the necessary instructions from the concerned UK authority.

Personal Information

6. All personal information including the names and addresses of UK pensioners which is in the possession of the Pension Disbursing Officer, by virtue of his official position should be treated as strictly confidential and must on no account be disclosed to any body or person. In cases where such an information is sought, the whole correspondence should be sent to the Controller of Defence Accounts (Pensions) for disposal.

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SECTION II
P.M.G. LONDON PENSIONERS

Para No.	Subject
10	Mode of Payment.
11	Periodicity of payment.
12-13	Forms and periodical Declarations.
14	Change in Channel.
15	Death.

Mode of Payment

10. In addition to the general instructions given in Section I, the following instructions/informations in respect of the PMG London Pensioners are given for guidance.

11. Pension will be paid to the PMG Pensioners on or after the dates shown in the Pension Payment Order. The periodicity of payment will otherwise be as under :—

Commissioned Officers	Monthly or quarterly in arrears.
Widows of Commissioned Officers.	Monthly or quarterly in arrears.
Admiralty Civil Pensioners	Monthly or quarterly in arrears.
Children of Commissioned Officers.	Yearly in advance from 1st April in each year.
Warrant Officers Class I	Quarterly in advance at the uniform quarterly rates as reproduced in Appendix G of the 1966. Reprint of the PPI, 1935.
Army School Mistresses	
Royal Irish Constabulary pensions.	Monthly in advance.
Widows and children of Warrant Officers class I.	As in the case of widows and children of Commissioned Officers.

Forms and Periodical declarations

12. Pensions will be drawn on the following forms :—

Officers, School Mistresses and Warrant Officers, Class I	IAFA-319
Widows, Children and Dependants	IAFA-818

12.1 But in respect of payments for the following periods, the yearly declaration forms noted against each of the undermentioned classes of pensions should be submitted in support of IAFA-319 and IAFA-818. No payment of pension should be made in these cases beyond the period (twelve months) covered by one declaration until a further declaration, properly completed, has been received :—

Army retired pay	Period ending 31 March	Ex. 5/102
Army Half Pay	Do.	Ex. 5/108
Army Wound Pension	Do.	Ex. 5/111
Army Pension to Warrant Officers etc.	Period ending 30th June.	Ex. 5/115

Army Pensions etc. to School Mistresses and Nurses. Do. Ex. 5/116

Army-Reward to Warrant Officers for distinguished or Meritorious Service. Period ending 31st March Ex. 5/117

Army Widow's pension Do. Ex. 9/115
Air Ministry—Retired pay. Do. Ex. (Air)/25

NOTE.—The life certificate at the foot of IAFA-319 will be required except in the following cases :—

- When the pensioner appears in person.
- When the payment is supported by the appropriate yearly form mentioned above.
- When the payment is made through a recognised banker (but see para 13(a) Part I in accordance with which the life certificate is required annually.)

12.2. Payments to the Royal Irish Constabulary pensioners should be made exclusively on special voucher forms supplied by the Controller of Defence Accounts (Pensions). Payments to Admiralty Civil Pensioners should exclusively be made on Ex.3/102 and Ex. 3/103 supplied by the Controller of Defence Accounts (Pensions). Loss of these forms will entail delay in payment.

NOTE.—A separate life certificate will be required except in the following cases :—

- When the pensioner appears in person and payment is made on the half yearly form, which contains the declaration.
- When payment is made through a recognised banker, (but see (c) above).

13. Before payment is made, it should be seen that the declarations on the reverse of the pension bills of widows, children and dependants are completed and attested by one of the persons authorised to do so and it should be seen that pensions are not continued beyond the dates of their marriage or remarriage or the dates on which children attain the limit of age.

Change in Channel of Payment

14. The instructions as in para 4 Section I ante will be followed.

Death and Payment of Life Time Arrears of Pensions

15. The instructions as in para 5, Section I ante will be followed.

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SECTION III
ARMY PENSION OFFICE PENSIONERS

(A) *Warrant Officers class II, Non-Commissioned Officers and Men of the British Army.*

Para No.	Subject
20	Introductory.
21	Mode of Payment.
22	Pension granted to over 55 or 65 years persons.
23	Commutation.
24	Points to be seen before payment.
25	Recoveries.
26	Arrears.
27	Forfeiture.
28	Insane pensioners.
29	Payment to Bankers.
30	Re-employment.
31	Change in channel of payment.
32	Death.

20. In addition to the general instructions given in Section I, the following instructions/informations in respect of the pensioners of the Army Pension Office, London (formerly War Office, London or Royal Hospital, Chelsea) are given for guidance.

Mode of Payment

21. Descriptive Return on AFD-400 is received in respect of the above category of pensioners. A copy of the AFD-400 will also be sent simultaneously with the Pension Payment Order notifying the grant of the pension.

21.1 A pensioner newly admitted to Pension will also be furnished with a form on AFD-453 which should be completed by him and furnished to the Pension Disbursing Officer.

21.2 After satisfying himself about the identity of the pensioner from the particulars on AFD-452 prepared by the Controller of Defence Accounts (Pensions) with reference to the Descriptive Return on form AFD-400, the Dis-

pensions awarded before 18th September, 1914, including those re-assessed at Post-War rates.

Pensions awarded after 17th September, 1914.

Special campaign pensions awarded at weekly rates.

Special campaign pensions awarded before 18th September, 1914 and payable at pre-war daily rate.

Meritorious service rewards.

Victoria Cross pensions.

Additional pensions for gallant conduct awarded before 18th September 1914.

Additional pensions for gallant conduct awarded after 17th September, 1914.

Annuities.

Broken periods and special payments.

Lunatic pensioners.

NOTE 1.—The mode of payment will be indicated in each case in the P. P. Os issued by the Controller of Defence Accounts (Pensions) and will be noted by the Pension Disbursing Officers in the Payment Register.

NOTE 2.—In the case of pensions awarded after 18th September, 1914, at annual rates, payments may be made monthly or quarterly or in arrears and those authorised at weekly rates, weekly in advance or for a definite number of weeks in arrears in a month with a view to avoid errors in calculation.

charge Certificate to be produced by the pensioner (See para 2.1 of Section I), and the AFD-453 referred to above, the Pension Disbursing Officer will make the payment. After payment the certificate of identity on AFD-452 will be given to the pensioner and the AFD-453 will be attached to the Descriptive return.

21.3 If the personal appearance of the applicant does not correspond with the descriptive particulars and if he cannot correctly answer as to his service, etc., he should be questioned as to the names of the officers of the Troops, Battery or Company to which he belonged and the distinguishing honours of his late Regiment. His replies together with the man's descriptive return, discharge certificate and any other document should be forwarded to the Controller of Defence Accounts (Pensions) pending receipt of his decision, the payment of pension should be suspended.

21.4 Pension should be drawn on IAFA-320.

21.5 Payment will be made in the following manner :—

Quarterly in advance at uniform quarterly rates.

Weekly in advance commencing from Wednesday to following Tuesday or monthly or quarterly in arrears if more convenient.

Weekly in advance as above.

Quarterly in advance at uniform quarterly rates.

Quarterly in arrears.

Quarterly in arrears.

Quarterly in advance at uniform quarterly rates.

Weekly in advance commencing from Wednesday to following Tuesday.

Quarterly in arrears.

To be calculated at daily rate or as otherwise directed.

See paragraph 28.

Pension granted

22. In certain cases additional pensions at the ages of 55 and 65 respectively, are granted to certain pensioners subject to their good conduct. Payment of these additional pensions should not therefore be made to a pensioner who has been convicted of crime or misconduct. A certificate of good conduct is not, however, required to be produced but, whenever a Pension Disbursing

Officer receives information regarding crime or misconduct from a Court of Law, the Police or through other pensioners and reliable sources or becomes aware of any such circumstances the fact should be reported to the Controller of Defence Accounts (Pensions) and pending receipt of his instructions payment should not be made.

Commutation of Pensions

23. When commutation of a portion of pension of a pensioner has been sanctioned, the Controller of Defence Accounts (Pensions), will forward necessary authority to the Pension Disbursing Officer for payment of the capitalized value to the pensioner, as early as possible. The pensioner will at the same time be informed by the Controller of Defence Accounts (Pensions), of the arrangements made. If any payment out of the commutation money are made otherwise than to the pensioner himself, receipt for the amount so paid should be obtained and forwarded to the pensioner.

23.1 As authorities for commutation of pension are issued on every day of a week and as pensions are normally payable weekly in advance, the reduced rate of pension will take effect from the first day of the next pension week (i.e.) the Wednesday following the date of the authority issued by the Chelsea Hospital, whereas a Chelsea pension awarded before 18th September 1914 (normally payable quarterly in advance) should be reduced from the first day of the quarter following that in which the date of authority for payment occurs.

23.2 When payment of a commuted value is made necessary notes should be made in the payment register and the reduced rate of pension payable and the date from which it is payable should be entered in the appropriate column of the Register and on the reverse of AFD-400.

Points to be seen before payment

24. In making payments it will be seen that,

- (i) the bills are complete in all particulars and that the receipt portion of the bill is signed by the pensioner and that appropriate revenue stamp is affixed where necessary. No separate receipt is necessary;
- (ii) the declaration on the reverse of the pension bill is correctly dated and signed by the pensioner and attested by one of the officers authorised to do so, and that such declaration has not been earlier than the day on which payment falls due;
- (iii) the original copy of the transfer certificate received by the pensioner on the transfer of the payment of his pension is submitted with the first bill the presents for payment after the transfer;

- (iv) the payments are not made to pensioners convicted of a criminal offence or guilty of grave misconduct, vide para 29;
- (v) When a pensioner is entitled to an increase of pension at the age of 55 or 65 payment of the increased rate is made only from the date from which the increase is notified to have effect on the Pension payment order authorising the issue of pension, irrespective of what his actual date of birth may be; and
- (vi) any advance of pension or any sums due on account of public debts, which may be intimated by the Controller of Defence Accounts (Pensions), are deducted.

Recoveries

25. In the case of any recovery for the maintenance of his family in England or the Colonies, immediate intimation of the amount recovered and the account in which the credit for the recovery will be afforded should be given to the Controller of Defence Accounts (Pensions) with a view to speedy arrangements being made for the remittance of the amount recovered

Arrears

26. In the case of a newly admitted pensioner who does not apply for payment or transfer of payment of his pension to other station within twelve months from the date of admission, the Pension Disbursing Officer will make enquiry at the address shown in the descriptive return and, if the man cannot be found, will return the documents to the Controller of Defence Accounts (Pensions) for transmission to the Army Pension Office. The same course will be followed in the case of pensioners transferred from other Pension circles who do not apply for payment within 12 months.

26.1 A pensioner who has neglected to apply for payment for a period exceeding three but not exceeding 6 months, may be paid the arrears provided he can furnish a satisfactory reason for not having applied for payment. If he has neglected to do so for a period between six and twelve months he must furnish satisfactory certificates showing the manner in which his time has been occupied during such period; and such certificates will be retained to vouch the payment of the arrears unless the retention of the certificates by the pensioner is indispensable to his obtaining employment, when a statement certifying that the requisite documents have been produced, and that they satisfactorily account for the pensioner's occupation during the period of his absence will be substituted therefor. If a distinguished or meritorious service annuitant or a Victoria Cross pensioner neglects to apply for payment for a period exceeding six months, enquiry should be made and the result reported to the Controller of Defence Accounts (Pensions) for communication to the Army Pension Office.

26.2 A pensioner who neglects to draw his pension for four successive quarters should be struck off the Payment Register, i.e., a note will be made against his name that no further payments are to be made and the fact notified to the Controller of Defence Accounts (Pensions) immediately. A report with the result of the enquiry regarding his absence will be forwarded with the pensioner's Descriptive return to that officer for transmission to the Army Pension Office, London. Such a pensioner will not be re-admitted to pension nor granted the arrears nor be transferred to another station without the special instructions from the Army Pension Office.

Forfeiture of Pensions

27. In the case of Army pensioners convicted of offences against the law, or other circumstances which may involve liability to *forfeiture* of pension, payment of pension should be suspended and details of the case reported to the Controller of Defence Accounts (Pensions).

27.1 In the case of Army pensioners who are **charged** with offences but are not convicted, payment of pension may be resumed from the date last paid, but a report on the case should be made to the Controller of Defence Accounts (Pensions).

Insane Pensioners

28. If a pensioner becomes insane and is admitted into a Lunatic Asylum, stoppages from his pension may, under instructions from the Controller of Defence Accounts (Pensions), be made for his maintenance in the Asylum. Such cases should be reported to the Controller of Defence Accounts (Pensions) for instructions. The cost of the pensioner's maintenance at the Asylum, when authorised to be recovered from his pension, will be paid to the Officer-in-Charge of the Asylum on submission of the usual bill on IAFA-320, copies of which should be supplied by the Pension Disbursing Officer to the Asylum authorities. The certificate on the reverse of the bill should be suitably modified to show that the pensioner was alive during the month to which the payment relates and should be signed by the Officer-in-charge of the Asylum. Any balance of pension remaining due may be issued to the pensioner's wife or dependant relatives if any, under instructions from the Controller of Defence Accounts (Pensions).

28.1 The pension of an insane pensioner may if he is not an inmate of a lunatic asylum, be paid in arrear to his relatives or other persons in whose charge he is placed, on the submission of a pension bill on the usual form, the certificate on the reverse of the bill being suitably modified. The Pension Disbursing Officer will require the production of a medical certificate at the end of each quarter showing that the pensioner was alive and unable by reason of mental disability to manage his affairs during the period for which payment is claimed and will satisfy himself from time to time that the pension is properly applied.

A declaration and life certificate on AFO-1697 will also be required each quarter and will, together with the medical certificate referred to above, be attached to the relative pension bill. The declaration must be signed by the person responsible for the pensioner's maintenance, the requisite verbal amendments in the form being made by the Pension Disbursing Officer before it is handed over.

28.2 If it is represented in any case that payment in arrear involves undue hardship on the pensioner's relatives or friends the facts should be reported to the Controller of Defence Accounts (Pensions) who will obtain the orders of the Army Pension Office, London.

Payment to Bankers

29. Payment of pensions through recognised banks or agents is permissible provided the following conditions are complied with:—

- (i) Periodical life certificates are rendered by the pensioner himself on the due dates, payment being stopped, if necessary, pending their receipt;
- (ii) Payment is not made in advance beyond the end of the calendar quarter in the case of pensions granted before 18th September, 1914, or beyond the end of the current pension week in the case of pensions granted on or after that date, though the latter pensions are issued monthly or quarterly in arrears as a matter of convenience;
- (iii) Each payment is supported by the pensioner's own receipt.

Re-employed pensioners

30. The payment of the pensions is not affected by their employment in civil posts. However, when a pensioner is re-employed in the following circumstances, the Pension Disbursing Officer should notify the facts to the CDA (Pensions).

- (a) When the pensioner enlists in the Army.
- (b) When the pensioner is receiving an addition to his pre-war pension under the Pension Increase Warrants and
- (c) If the man is receiving a special campaign pension.

30.1 The facts will then be communicated to the pension office, London by the Controller of Defence Accounts (Pensions) whose instructions will be awaited for regulating the payment of pension to the affected pensioners.

Change in Channel of payment

31. Transfer of pensions :

The instructions as in para 4 of Section I of this Chapter will be followed.

Deaths and Payment of Life Time Arrears of Pension

32. The death certificate mentioned in para 5, Section I on AFO-1707 should be procured and forwarded with the pensioner's Descriptive Return on AFD-400, to the Controller of Defence Accounts (Pensions).

32.1 On the death of a pensioner whose pension was paid quarterly in advance, payment may be made upto the end of the calendar quarter in which the death occurred, any balance due to that date being credited to his estate.

32.2 On the death of a pensioner whose pension was awarded after 17th September, 1914 and paid weekly in advance or monthly or quarterly in arrears or monthly or quarterly in arrear, payment can be made upto to the end of the pension week in which the death occurs, viz., upto and including the Tuesday following the date of death and any amount due to that date may be credited to the estate. In the case of a pensioner dying on Tuesday no pension is due beyond that date.

32.3 Special campaign pensions payable weekly in advance are issuable only upto the end of the week in which the death occurs. Annuities and Victoria Cross pensions are payable upto date of death only.

32.4 The balance of pension that may be due to the estate of a deceased pensioner will be paid to the legal heir on production of the certified copy of the probate of the will, if any, left by the deceased or letters of Administration granted by a Court of Law or an Indemnity Certificate (IAFA-642) signed by two responsible persons that the claimant is the legal heir and they hold themselves responsible for the refund of the amount paid in the event of any future claim being preferred. If the legal heir is a minor, payment will be made to the legal guardian or where there is none, to the person appointed by a Court of Law.

32.5 All payments will be vouched by the receipts of the payees which may be on IAFA-320 suitably modified.

32.6 In any case in which a balance of pension due to the estate of a deceased pensioner remains unclaimed, a report giving particulars of the case and showing what amount was due to the pensioner's estate and the payments, if any, made on account thereof, will be rendered to the Controller of Defence Accounts (Pensions) for transmission to the Army Pension Office. Pending receipt of their instructions through the Controller of Defence Accounts (Pensions) no further action should be taken with a view to the disposal of the balance. A note that the matter has been referred to the Controller of Defence Accounts (Pensions) will be made in the Payment Register.

(B) Widows, Children and other Dependents of Warrant Officers Class II, Non-Commissioned Officers and Men of the British Army.

Para No.	Subject
36	Mode of payment.
37	Points to be seen before payment.
38	Recoveries.
39	Cessation.
40	Arrear claims.
41	Change in channel of payment.
42	Death.

(B) Widows, Children and other Dependants of Warrant Officers Class II, Non-Commissioned Officers and Men of the British Army.

Mode of Payment

36. The instructions in Section I will be followed as applicable to the above category of pensioners.

36.1 Pensions are payable weekly in advance. The pension week is from Wednesday to following Tuesday.

36.2 Pensions should be drawn on the following forms :—

Widows, Children and other dependants	IAFA-348
Motherless children	IAFA-348

Points to be seen before payment

37. In making payments it will be seen :—

- (1) that the bills are complete in all respects and that the receipt portion is signed by the pensioner ;
- (2) the declaration on the special Life Certificate form (Army Form D-440-B) has been submitted half-yearly duly completed, in all respects, no payment being made beyond the period covered by the previous declaration until a further declaration properly completed is received. In the case of payment of pensions in respect of children, Life Certificate forms are supplied by the Army Pension Office, London. The initial payment should be supported by the Life Certificate of the children on that form and thereafter half-yearly Life Certificate on that form should be obtained;
- (3) that pensions are not paid beyond the period prescribed in paragraph 39.

Recoveries

38. No recoveries in adjustment of previous over-issues will be made from the pension of widows, children and Dependants of soldiers until the facts of each case have been reported to the Controller of Defence Accounts (Pensions) and an authority for recovery is given by the Army Pension Office.

Cessation

39. The pension of a Widow who remarries will cease on her remarriage, when she will be eligible to receive a gratuity. In such cases no payment will be made beyond the pension week in which the payee remarries and a certificate of

remarriage will be obtained and forwarded to the Controller of Defence Accounts (Pensions) by whom the remarriage gratuity will be authorised. The issue of the Children's pensions is not effected by the Widow's remarriage.

39.1 The pensions to children will cease on dates as notified in Pension Payment Orders and intimated by the Controller of Defence Accounts (Pensions).

39.2 If from any source it comes to the notice of the Pension Disbursing Officer that the Children are being maintained in the Lawrence Military School at Sanawar, Lovedale or Mount Abu or in a Charitable Institution, the case will be referred to the Controller of Defence Accounts (Pensions) for instructions as to the payment of their pensions.

39.3 If it comes to notice that marriage allowance is being drawn in respect of a child on account of the service of his or her step-father in the Army, Navy or Air Force and for whom pension is also being paid, the further payment of pension should be suspended and the matter reported to the Controller of Defence Accounts (Pensions) for orders.

39.4 Payment of Child's pension should be suspended on his enlistment in the Armed Forces or for any period during which the child is maintained at Government expense in a Military School or in any other manner.

Neglect to draw pension

40. In the event of a pensioner failing to draw pension for four successive quarters his or her name should be struck off the Payment Register and a report made to the Controller of Defence Accounts (Pensions) showing the date upto which payment has been made. Any subsequent application by the pensioner for payment giving reasons for non-drawal of pension should be forwarded to the Controller of Defence Accounts (Pensions).

Transfer of Payment

41. The instructions as in para 4 of Section 1 of this Chapter will be followed.

Death and payment of life time arrears of pensions

42. The death certificate mentioned in para 8, Section I on AFO 1707 should be procured and forwarded to the Controller of Defence Accounts

(Pensions). No payment should be made beyond the end of the pension week in which the pensioner dies.

42.1 The procedure for reporting deaths and for the disposal of the balance of pension due to the estates of deceased pensioners will be as in paragraph 32.

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Para No.	Subject
50	Introductory.
51	Mode of Payment.
52	Constant Attendance allowance.
53	Payment Through Bankers.
54	Cessation.
55	General
56	Change in channel of payment.
57	Death.
58	Arrear claim.
59	Imprisonment.
60	Assignment.

SECTION IV

Pensioners of the Department of Health and Social Security.

(A) Disabled Officers and Nurses, and widows etc. of deceased officers etc.

Introductory

50. In addition to the general instructions given in Section I, the following instructions/information in respect of the pensioners of the Department of Health and Social Security (formerly Ministry of Pensions) are given for guidance.

Mode of Payment

51. Para 2 of Section I may be seen. The pension bill form to be used is as follows :—

Officers and Nurses	IAFA-319
Widows, Children and dependants	IAFA-818

51.1 Payment of pension to disabled officer or to the widow, relative or dependant of a deceased officer will be made monthly or quarterly in arrear at the option of the pensioner. In the case of monthly payments the sum issuable for the first and second month of the quarter is a round sum approximating to 8 percent of the gross annual amount, and the balance of the quarterly amount is payable at the expiration of the third month less any deduction in respect of British Income-Tax (see para 3, Section I). The payment appropriate to each month will be indicated by the Controller of Defence Accounts (Pensions) on the authority for payment.

51.2 Allowances or pensions to Children of deceased Officers are payable quarterly in advance, except those awarded under the special Grants Committee of the Department of Health and Social Security, or under the order in Council, to the children of a disabled Naval Warrant Officer, which are payable as in paragraph 51.1 above. The appropriate procedure applicable to any particular case will be indicated by the Controller of Defence Accounts (Pensions).

51.3 Proof of life, etc., of all persons in respect of whom payment is being made must be obtained yearly by declaration on the appropriate forms which are mentioned in para 51.5 below. No payment should under any circumstances be made beyond the period covered by the previous declaration until a further declaration properly completed is received. In the case of a pensioner transferred from a station outside the audit area of the Controller of Defence Accounts (Pensions), Life Certificates are invariably obtained before the first payment is made and subsequently after every year and attached to their respective pension bills. To ensure that there are no omissions or delays in the regular submission of these special declarations by the pensioners, Pension Disbursing Officers will keep in their Payment Registers a note in red ink of the dates on which the forms of declaration were last com-

pleted and are due to be completed next. Some time before the date on which the next declaration is due to be completed a blank form will be handed over to the pensioner with instructions for completion and submission at the proper time.

NOTE 1.—The declaration and Life Certificates printed on pension bill forms IAFA-319 and IAFA-818 are not applicable to pensioners granted pensions by the latest Life Certificate received from him.

NOTE 2.—When a pensioner disappears and his whereabouts are not known, payment of any allowance awarded in respect of his wife or children should not be continued beyond the 12 months covered by the latest Life Certificate received from him.

51.4 The special declaration should in each case be carefully examined as to any change in circumstances which may necessitate adjustment in the rate of pension e.g., death of child for whom additional allowance is payable, remarriage etc., and will then be attached to the relative pension bill.

51.5 The forms of declaration mentioned in paragraph 51.3 are :—

- | | |
|---------------------------|------------------------|
| (1) M.P.L.C.-22 | "Disablement" |
| (2) M.P.L.C.-23 | "Widows" |
| (3) M.P.L.C.-24 | "Dependants" |
| (4) M.P.L.C.-44 | "Children's Allowance" |

Constant Attendance Allowance

52. Where constant attendance allowance is payable to an officer, it should be paid along with his pension. A certificate on Form P.F. 28-L that the officer has been waited upon by a constant attendant during the preceding half-year (or other shorter period) should be obtained and forwarded to the Controller of Defence Accounts (Pensions).

Payment through recognised bankers

53. Payment may be made through recognised bankers or agents on production of a power of attorney and a periodical Life Certificate, as in para 51.3 above. The procedure for payment in such cases will follow the lines indicated in para 13.

Cessation of Pension

54. Certain circumstances under which cessation or adjustment of pension are brought to the notice of the Pension Disbursing Officer by means of the Life Certificate (Declaration) form or otherwise are enumerated below. All cessations and adjustments made in accordance with these provisions should be reported by letter to the Controller of Defence Accounts (Pensions).

Disabled Officers

54.1 Death.—(a) In the event of the death of a disabled officer to whom any payment of pension, etc. is being made, payment of pension including wife's and children's allowance will be adjusted upto and including the date of the Officer's death. (b) Allowance for wife—(i) payment of any wife's allowance awarded to a disabled officer should be suspended in the event of the wife becoming separated from the disabled officer and the circumstances reported without delay to the Controller of Defence Accounts (Pensions) who will give necessary instructions. (ii) In the event of death of the wife any allowance in her respect will be adjusted upto and including the date of death. (c) Allowance for child: See para 54.3 below.

54.2 Widows.—(a) **Widow under 40 years of age with children.**—The pension of a widow under 40 years of age who has been drawing pension both for herself and for one or more of her children or is drawing an alternative pension, is liable to reduction in the event of the only or last child qualified for pension ceasing to be so qualified before the widow attains the age of 40. The Controller of Defence Accounts (Pensions) will notify the Pension Disbursing Officer of the adjustment to be made in so far as the events rendering adjustments necessary are foreseeable, (e.g.) child ceasing to draw pension on account of age limit—but in unforeseeable events, e.g. death of last surviving child eligible for pension,—the Pension Disbursing Officer should report the case to the Controller of Defence Accounts (Pensions) who will issue instructions as to the rate of reduced pension to be paid to the Widow and the date from which the reduction takes effect.

(b) **Death or remarriage.**—The Pension Disbursing Officer should make no payment in respect of a period subsequent to the date of death or remarriage of a widow.

(c) **Misconduct.**—Pension may be forfeited or suspended where a widow (or relative) is unworthy. In the event therefore, of anything detrimental to the moral character of a widow or relative coming to light, the circumstances should be reported at once to the Controller of Defence Accounts (Pensions). Pending the receipt of instructions from the Controller of Defence Accounts (Pensions) payments as authorised may be continued. In the event however, of a definite conviction for immorality or child neglect in a Court of Law, a copy of the judgement will be obtained from the Court and forwarded to the Controller of Defence Accounts (Pensions) and payment of pension will be suspended pending his instructions. The Children's allowances, if any will continue to be paid to the widow so long as children remain in her care.

Children of Disabled or Deceased Officers

54.3 (a) Age.—Children's allowances and pensions should not be continued beyond the age of 18 years for boys and 21 years for girls, (16 years in the case of children of disabled Naval Warrant Officers), unless specially extended beyond that age. Where the allowance is payable quarterly in advance, the amount payable on the first day of the quarter in which the child attains the age of 18 years for boys and 21 years for girls is a proportion only of the quarterly rate.

(b) **Death or Marriage.**—In the event of the death or marriage of a child, in respect of whom pension or allowance is being paid, payment of the Child's pension or allowance, if payable quarterly in advance, may be allowed to the end of the quarter in which the death or marriage took place or to the date on which the child attains or would have attained the age of 18 years for boys or 21 years for girls whichever is earlier. In cases where pension is not payable in advance, payment should be made only upto and including the day on which the death or marriage occurred.

(c) **Child otherwise provided for.**—When it comes to notice that child in respect of whom a pension or an allowance is being paid is in receipt, directly or indirectly of an allowance, pension, or provisions, or remuneration by way of wages, pay or salary from the UK, Dominion, Colonial or the Indian Government funds, or is receiving free maintenance at a State or Government School, the fact should at once be reported to the Controller of Defence Accounts (Pensions). Pending the receipt of his instructions payments as authorised may be continued. In the event of its coming to notice that a child is studying in and is being maintained in the Lawrence Royal Military School, Sanawar, Lovedale and Mount Abu, payment of the allowance should be stopped forthwith and the fact reported to the Controller of Defence Accounts (Pensions). Payment of the allowance in respect of a child studying in a School or institution other than the Lawrence Royal Military School, Sanawar, Lovedale and Mount Abu, should be supported by a certificate from the mother or guardian of the child that the child is being maintained by the mother or guardian. If however, the child is not so maintained, payment or the allowance should be stopped forthwith and the fact reported to the Controller of Defence Accounts (Pensions).

(d) **Transference of Guardianship.**—In the event of the payee ceasing to be responsible for the child's care and maintenance, payment should be stopped and the circumstances with the name and address of the child's new guardian and his relationship to the child reported to the Controller of Defence Accounts (Pensions).

54.4 Relatives (i.e. Parents and Brothers or Sisters) of Deceased Officers.—(a) Pensions to the relatives of deceased officers are awarded on basis of pecuniary need and any material change in the financial position of a pensioned relative which may come to the knowledge of the Pen-

sion Disbursing Officer should be reported to the Controller of Defence Accounts (Pensions) without delay.

(b) Pensions to the relative of a deceased officer may not be continued in respect of any period beyond the date of death, marriage or remarriage of the pensioner, nor in the case of a brother or sister, beyond the attainment by the pensioner of 18 years for brothers or 21 years for sisters.

(c) See para 54.2 (c) as to 'Misconduct'

General

55. The rate of pension or allowance granted by the Department of Health and Social Security may be liable to adjustment in respect of other pension from British, Dominion, Colonial or the Indian Government Funds. In any case therefore, in which it comes to the notice of the Pension Disbursing Officer that the payee has become entitled to such a pension the circumstances should be reported without delay to the Controller of Defence Accounts (Pensions). Pending receipt of any instructions, payment as authorised may be made. As regards Children see also para 54.3 above.

Transfer of Pensions

56. The instructions given in para 4 of Section I should be kept in view.

Deaths and life time arrears of pension

57. The instructions in para 8, Section I should be kept in view. Payment may be made, of any balance of pension due to the legal personal representative. If the award is a gratuity and payment has not been made before death, no payment thereof should be made without obtaining the specific instructions of the Controller of Defence Accounts (Pensions).

Neglect to draw pension

58. In the event of a pensioner failing to draw pension for four successive quarters, the

pensioner should be struck off the pension list and the pension documents should be returned to the Controller of Defence Accounts (Pensions) with an advice of the Date to which payment has been made. Any subsequent application by the pensioner for payment should be forwarded to the Controller of Defence Accounts (Pensions).

Imprisonment

59. The committal to prison on conviction for an offence involves the stoppage of any pension to a pensioner during such imprisonment. In the case of the imprisonment of a man, the wife's or children's allowances will however, continue to be paid and the Controller of Defence Accounts (Pensions) may at his discretion authorise the payment in addition a sum not exceeding one-half of the man's pension. If the wife or child is imprisoned any allowance payable to or in respect of her or him will be forfeited during the period of imprisonment but without affecting in any way the amount of other allowances that may be in payment. Immediately it is ascertained that a pensioner has been committed to prison on conviction for an offence, the payment of pension will be suspended and the facts will be reported to the Controller of Defence Accounts (Pensions) with a copy of the judgment of the court and the date upto which payment has been made. The Controller of Defence Accounts (Pensions) will give necessary instructions for payment.

Assignment of pension

60. Any assignment of or charge on pension or allowances is void.

61. *Blank.*

62. *Blank.*

63. *Blank*

64. *Blank*

(B) Disability Pensioners viz. Warrant Officers, N. C. Os. and Men of the British Army and M of the Royal Navy granted Disability pensions by the Department of Health and Social Security.

(c) Widows, Children and other Dependents of the above classes granted pensions by the Department of Health and Social Security.

Para No.	Subject
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- | | |
|-------|-----------------------------------|
| 65 | Introductory. |
| 66 | Mode of payment. |
| 67 | Forms. |
| 68 | Periodicity of payment. |
| 69 | Payment to Nominee. |
| 70 | Payment through bankers. |
| 71 | Payment otherwise |
| 72 | Disability and Service pension. |
| 73 | Constant Attendance allowance. |
| 74-75 | Cessation. |
| 76 | Points to be seen before payment. |
| 77 | Cessation. |
| 78 | Arrear claim. |
| 79 | Imprisonment. |
| 80 | Insane pensioner. |
| 81 | Assignment. |
| 82 | Transfer. |
| 83 | Death. |

SECTION IV—Contd

Introductory

65. In addition to the general instructions given in section I, the following instructions/informations in respect of the above categories of pensioners of the Department of Health and Social Security are given for guidance.

Mode of payment

66. Para 2 of Section I may be seen. In the case of a disability pensioner, a copy of the Descriptive Return will be forwarded for purposes of identification.

66.1 The provisions of para 51.3 and Note 2 thereunder are applicable to the above categories of pensioners. However, vice note 1 thereunder, the declaration and Life certificates printed on bill forms IAFA-320, 348 and 352 are not applicable to pensioners granted pensions by the Department of Health and Social Security.

Forms

67. Pension will be drawn on the following bill forms :—

Disability pensioners viz. Warrant Officers, NCOs and Men. IAFA-320

Widows, Children and Dependants . . . IAFA-348

Motherless children . . . IAFA-348

Periodicity of payment

68. The above categories of pensioners are ordinarily paid weekly in advance, the exception to this practice being a limited number of pensions awarded prior to 18th September 1914 and the pensions of Warrant Officers, class I, of the Army or Class A of the Royal Air Force, which are payable quarterly in advance. If, however, a variation in the mode of payment is desired by the pensioner, payment may be made in arrears but such a payment should be for a definite number of weeks and not by the month or other periods.

68.1 The pension week should be reckoned as under :—

(i) Other ranks pensioners (disability cases) including claims for wife children and connected allowances. From Wednesday to Tuesday.

(ii) Widows of disabled B.O. Rs. and their children or motherless children of disabled B. O. Rs. Monday to Sunday

(iii) Dependant Parents of disabled B. O. Rs. Tuesday to Monday

When the normal pension pay-day and the next working day are holidays, the payment of that week's pension may be made on the last working day before the commencement of the holidays.

Payment to nominee

69. Payment of pension will ordinarily be made exclusively to the pensioner. Where this may be difficult, as in the case of a pensioner who is continually travelling, the pensioner should be induced to receive payment in arrears, he/she being warned not to let the pension fall into arrears for 12 months or more. In very exceptional cases, however, such as those in which the pensioner is prevented by illness or physical infirmity from attending for payment, the pension may be paid to a nominee personally. In such cases a certificate should be obtained from a doctor to the effect that the pensioner is prevented by ill-health from attending for payment and a written authority from the pensioner favouring the nominee to draw the pension, should also be obtained.

Payment through recognised Bankers

The provisions of para 53 are applicable, the periodical Life Certificate being furnished as laid down in para 51.3

Payment otherwise

71. In cases other than those falling under para 69 and 70 above, when payment to a nominee or Agent is made, two yearly Life Certificates will be obtained, one completed in respect of the nominee and one completed by the pensioner. In these cases payment should be made in arrears upto the end of the pension week in which the Life Certificate in respect of the pensioner is attested except where the nominee is the pensioner's wife who may be allowed to draw payment weekly in advance during the 12 months covered by the certificate.

Disability and Service Pension

72. A disability pensioner who is granted service allowance with or without disability pension and allowances in respect of his wife and children should draw both pension and allowances in one bill. These service allowances which are granted by the Department of Health and Social Service should not be confused with Service pensions which are granted by the Army Pension Office.

72.1 When a man is receiving a service pension granted by the Army Pension Office and a disability pension granted by the department of Health and Social Service, separate authorities will be issued and the two pensions should be

kept distinct and entered in the respective portions of the Payment Register, that is Service pension under "pensions authorised by the Army Pension Office" and Disability pension under pensions authorised by the Department of Health and Social Security, the entries in the two portions being linked payment should be made on separate bills and regulated under the respective rules, separate Life Certificates being completed in respect of each of the two pensions.

Constant attendance allowance

73. The procedure in para 52 will be followed.

Cessation

74. Where widows have pensionable children in their care, payment of the children pensions will be made to their mother. Payment of pension of motherless children may be made to their guardian but any change in guardianship should be reported to the Controller of Defence Accounts (Pensions). When the Life Certificates show that the children are maintained in the Lawrance Royal Military School, Sanawar, Lovedale or Mount Abu, or are employed the payment of these pensions should be suspended and the matter reported to the Controller of Defence Accounts (Pensions). The payment of the allowance in respect of a child studying in a school or institution other than the Lawrance Royal Military School, Sanawar, Lovedale and Mount Abu should be supported by a certificate that the child is actually being maintained by its mother or guardian. If however, the child is not so maintained, payment of the allowance should be stopped forthwith and the fact reported to the Controller of Defence Accounts (Pensions).

75. On receipt of the authority for the payment of allowance in respect of a child beyond the age of 16 the Pension Disbursing Officer should obtain an ordinary life certificate (MPLC—23 or 24 as the case may be) before the first payment of the award is made and attach it to the pension bill. At yearly intervals thereafter, in addition to the ordinary certificate, the Pension Disbursing Officer should obtain a completed form LC 10 and submit it alongwith the respective pension bills. On each payment of these extended award the Pension Disbursing Officer should verify that the conditions under which the allowance was awarded remain unaffected, by obtaining proper certificates from the authorities concerned. These certificates should be attached to the respective pension bills.

Points to be seen before payment

76. In making payments it will be seen :—

- (i) that the bills are complete in all respects and that the receipt portion is signed by the pensioner and that the transfer certificates of those transferred from other stations are attached to the first pension bill;

- (ii) that life certificates on the special forms are obtained before the first payment is made and yearly thereafter; that the entries therein are complete; that the particulars therein agree with the official records and that they have been properly attested by duly authorised attestors; (The Pension Disbursing Officer is not under any circumstances, authorised to attest these certificates).

- (iii) that temporary pensions are not paid beyond the date upto which they are granted; and

- (iv) that widow's pensions, wife's allowances and children's pensions are not paid beyond the periods prescribed in paragraph 77 below.

Cessation

77. On the marriage or remarriage of a widow or female dependant, payment of the woman's pension should be discontinued as from the date of marriage or remarriage but any children's allowances payable may remain in payment. In such cases, a report should be made to the Controller of Defence Accounts (Pensions) accompanied by a certified copy of the marriage certificate.

77.1 In the event of the divorce or separation (other than for economic reasons) of a pensioner's wife, payment of the wife's allowance should be suspended pending instructions of the Controller of Defence Accounts (Pensions) to whom the case should be reported.

77.2 When an allegation is made concerning the unworthiness of widows or female dependants, action as in para 54.2 (c), should be taken.

77.3 In the absence of specific instructions to the contrary, a child's allowance or pension is issuable only upto and including the child's 16th birthday.

Neglect to draw pension

78. The provisions of para 58 will apply to these categories of pensioners.

Imprisonment

79. The provisions of para 59 will apply to these categories of pensioners.

Insane pensioners

80. If a pensioner becomes mentally incapable of managing his or her own affairs but has not been admitted into a lunatic asylum, pension may be paid to the person responsible for the care of the pensioner on the submission of the usual bill.

pending receipt of instructions from the Controller of Defence Accounts (Pensions) which should be asked for. In such cases life and special medical certificates on Form P.F. 38-H should be obtained yearly and attached to the receipts for pensions.

80.1 If he has been admitted into a lunatic asylum, the case will be reported to the Controller of Defence Accounts (Pensions) with an advice of the date of admission to the asylum and the date of last payment of pension. The Controller of Defence Accounts (Pensions) will issue necessary instructions for payment.

Assignment of pension

81. The provisions of para 60 will apply to these categories of pensioners.

Transfer of payment

82. The instructions given in para 4 of section I should be kept in view.

Deaths and life time arrears of pension

83. The instructions in para 5, Section I should be kept in view. The Pensioner's descriptive return (in the case of disability pensioners) and a statement showing the date to which the pension has been paid will also be sent by the Pension Disbursing Officer to the Controller of Defence Accounts (Pensions). Any balance due to the estate will be disposed of under instructions from the Controller of Defence Accounts (Pensions).

83.1 In the event of the death of a disability pensioner's wife or child in respect of whom an allowance is payable the allowance should be paid upto the end of the pension week in which death occurs and an official death certificate should be forwarded to the Controller of Defence Accounts (Pensions).

83.2 When notifying to the Controller of Defence Accounts (Pensions), the death of a widow or dependant who was the parent or guardian of pensionable children, the Pension Disbursing Officer should report the name and address of the new guardian and his or her relationship to the children. Payment of the children's pensions should be made to the guardian if he or she is resident in his area, pending instructions from the Controller of Defence Accounts (Pensions). If, however, the children remove from his area, payment should be transferred in accordance with para 82.

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89. *Blank*

SECTION—V
PENSIONS AUTHORISED BY THE ADMIRALTY, LONDON.

Para No.	Subject	Para No.	Subject
90	Introductory	91	Mode of payment
92	Life time arrears	93	

Introductory

90. In addition to the general instructions given in Section I, the following instructions/informations in respect of the pensioners of the Admiralty, London are given for guidance.

Mode of payment

91. Para 2 Section I may be seen. A copy of the pensioner's Descriptive Return for purposes of identification will also be sent along with the other pension documents to the Pension Disbursing Officer. A blank form of the special Life certificate (D.N.A-655) will also be sent instructing the pensioner to submit it duly completed. These pensioners will be paid in the same manner as pensioners sanctioned pension by the Army

Pension Office, except where otherwise stated below. After payment, the pensioner will be furnished with a blank bill form to enable him to submit his bill for the next quarter.

91.1 Payment should be made quarterly in advance on submission of bills on IAF-A-320. The declaration on the reverse of this form need not be completed in these cases but the life certificate on DNA-655 will be required to be completed annually in January by all the Naval pensioners.

Payment of life time arrears of pensions

92. On the death of a Naval pensioner any balance of pension due should not be paid without instructions from the Controller of Defence Accounts (Pensions) who will obtain the orders of the Admiralty, London, for disposal.

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94. *Blank*

95. *Blank*

SECTION—VI

AIR MINISTRY PENSIONERS GRANTED BY THE AIR MINISTRY, LONDON

Para No.	Subject
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- | | |
|----|----------------------|
| 96 | Introductory. |
| 97 | Mode of payment. |
| 98 | Transfer of payment. |
| 99 | Death and LTA. |

Introductory

96. In addition to the general instructions given in Section I, the following instructions/informations in respect of the pensioner of the Air Ministry, are given for guidance.

Mode of payment

97. Para 2 of Section I may be seen.

97.1 Pensions are payable weekly in advance.

97.2 Before the initial payment is made it is essential that the Life Certificate on A.M. Form 884 is obtained from the pensioner duly completed in all respect and attached to the pension bill. These certificates should be completed by the pensioner at no greater intervals than 7 months. No payment of the pension should be made beyond the period of seven months until a fresh one properly completed is received.

97.3 The form of life certificate should be obtained from the Controller of Defence Accounts (Pensions).

Transfer of payments

98. The instructions given in para 4 of Section I should be kept in view.

Death and life time arrears of pension

99. The instructions in para 8, Section I should be kept in view. Any balance due to the estate will be disposed of only under instructions from the Controller of Defence Accounts (Pension). Under no circumstances the balance of pension due to the estate of the deceased pensioner will be paid without the specific authority of the Controller of Defence Accounts (Pensions).

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101. *Blank*

102. *Blank*

103. *Blank*

104. *Blank*

SECTION—VII
PENSIONS SANCTIONED BY OTHER
AUTHORITIES IN UK

Page
No.

Subject

106. *Blank*

107. *Blank*

105 Miscellaneous.

Miscellaneous

108. *Blank*

105. The instructions given in Section I will generally apply. Any further necessary instructions in individual cases will be issued by the Controller of Defence Accounts (Pensions).

109. *Blank*

SECTION—VIII

INDIAN SOLDIERS OF A LOCAL (ASIATIC) COMPANY OF ROYAL GARRISON ARTILLERY, E.G. HONGKONG AND SINGAPORE GARRISON ARTILLERY, HONGKONG REGIMENT, CEYLON AND MAURITIUS ROYAL ARTILLERY ETC., GRANTED PENSIONS BY THE ARMY PENSION OFFICE, LONDON.

Para No.	Subject
110	Introductory.
111	Mode of payment.
112	Identification.
113	Arrears of pension.

Introductory

110. In addition to the general instructions given in Section I, the following instructions/ informations in respect of the categories of pensioners mentioned above, are given for guidance.

Mode of payment

111. The Descriptive Return on AFD-400 received from the Army Pension Office will also be forwarded along with a Pension Certificate on IAFA-373 by the Controller of Defence Accounts (Pensions). Pension is payable from the date noted in the Pension papers and the Pension Payment Orders in respect of newly admitted pensioners.

111.1 Attention to paras 1-4 of Section I is drawn.

111.2 The Regimental pay, to which a soldier of the above category belongs is entitled from the date of his discharge to the date of receipt in India of the Army Pension Office instructions regarding pension, will be issued to the pensioner by the Pension Disbursing Officer on receipt of the necessary authority for the payment from the controller of Defence Accounts (Pensions). On receipt of instructions from the UK authorities regarding their pension the date of commencement will be intimated to the Pension Disbursing Officer, when necessary adjustment in the Regimental Pay will be made.

Identification

112. The pensioner will be identified with reference to the Descriptive return received from the controller of Defence Accounts (Pensions) and the payment will be regulated in accordance with the general instructions for payment of the Armed Forces Pensioners (Class VI) as far as they are applicable. These pensioners, although they are sanctioned pensions by the Army Pension Office should not be confused with the other UK pensioners.

Arrear of pension

113. Claims to arrears of pension due to Indians of the Hong-Kong and Singapore Royal Garrison Artillery etc. in receipt of Army Pension Office Pensioners will be dealt with as in para 109, Part I, but in no case will arrears be allowed for more than three years.

APPENDIX

APPENDIX-I

Pension Disbursing Officers (Civil Treasury Officers Pay Accounts Officers Director of Accounts etc.) Referred to in Para 1.

LIST-I

CIVIL TREASURIES, PAY ACCOUNTS OFFICERS ETC.

ANDAMAN AND NICOBAR ISLANDS :

1. Campbell Bay—Great Nicobar] Post Office.
2. Port Blair Treasury Officer

ANDHRA PRADESH :

1. Adilabad Treasury Officer
2. Anantapur "
3. Chittoor "
4. Cuddappah "
5. East Godavari at Kakinada "
6. Guntur "
7. Hyderabad (Defence Pensioners including DAD pensioners in Hyderabad are paid by P.P.M. Hyderabad.) "
8. Karimnagar "
9. Khammam "
10. Krishna at Masulipatnam (Bandar) "
11. Kurnool "
12. Mahboob Nagar "
13. Medak at Sangareddy "
14. Nalgonda "
15. Nellore "
16. Nizamabad "
17. Ongole at Guntur "
18. Srikakulam "
19. Vishakapatnam "
20. Warangal "
21. West Godavari at Eluru "

ARUNACHAL PRADESH :

1. Along (Siang Frontier Div.) Treasury Officer
2. Bomdila (Kameng Frontier Div.) "
3. Khonsa (Tirap Frontier Div.) "
4. Rowrah "
5. Tezu (Lohit Frontier Div.) "
6. Ziro (Subansiri Frontier Div.) "

ASSAM :

1. Barpeta Treasury Officer
2. Cachar (Silchar) "
3. Dibrugarh (Lakhimpur) "
4. Diphu (United North Cachar & Mikir Hill Div.) "
5. Dubri (Goutpara) "
6. Gauhati (Kamrup) "
7. Halong "
8. Jorhat (Sibsagar) "
9. North Lakhimpur "
10. Nowgong "
11. Tezpur (Darrang) "

BHUTAN :

1. Bhutan Political Officer

BIHAR :

1. Arrah (Sahabad) Treasury Officer
2. Bhagalpur "
3. Chaibasa (Singbhum) "
4. Chapra (Saran) "
5. Daltonganj (Palamu) "
6. Darbhanga "
7. Dhanbad "
8. Dumka "
9. Gaya "
10. Hazaribagh "
11. Moti hari (Chaniparan) "
12. Monghyr "
13. Muzaffarpur "
14. Patna "
15. Patna Secretariat "
16. Purnea "
17. Ranchi "
18. Saharsa "

DELHI :

1. Delhi-Tis Hazari Treasury Officer
2. R. K. Puram-New Delhi "

GOA, DIU & DAMAN :

1. Panjim Director of Accounts

GUJARAT :

1. Ahmedabad Treasury Officer
2. Amreli "
3. Baroda "
4. Bhavanagar (Gohilwad) "
5. Bhuj (Kutch) "
6. Broach "
7. Bulsar "
8. Godhra (Panchmahals) "
9. Himmatnagar (Sabarkanta) "
10. Jamnagar (Halai) "
11. Junagadh (Sorat) "
12. Kaira "
13. Mehsana "
14. Palanpur (Banaskantha) "
15. Rajkot (Madhya Saurashtra) "
16. Surat "
17. Surendranagar (Zalawad) "

HARYANA :

1. Ambala Treasury Officer
2. Chandigarh (Haryana) "

3. Chandigarh Central Treasury	Treasury Officer
4. Gurgaon	"
5. Hissar	"
6. Jind	"
7. Karnal	"
8. Narnaul	"
9. Rohtak (P.P.M. Rohtak will disburse Defence pensioners including DAD pensioners on Rohtak).	"

HIMACHAL PRADESH :

1. Bilaspur	Treasury Officer
2. Chamba	"
3. Dharmasala	"
4. Kangra	"
5. Kinnaur (Kalpa)	"
6. Kulu	"
7. Mahasu	"
8. Mandi	"
9. Nahan(Sirmur)	"
10. Simla	"

JAMMU & KASHMIR :

1. Anantnag	Treasury Officer
2. Badgam	"
3. Baramulla	"
4. Doda	"
5. Jammu	"
6. Kathua	"
7. Leh	"
8. Poonch	"
9. Srinagar	"
10. Udhampur	"

KERALA :

1. Alloppey	Treasury Officer
2. Cannanore	"
3. Ernakulam	"
4. Kottayam (*)	"
5. Kozhicode	"
6. Malapuram	"
7. Palghat	"
8. Quilon (@)	"
9. Trichur (*)	"
10 Trivandrum (@)	"

(*) Defence pensioners including DAD pensioners in these stations will be paid by (i) P.P.M. Trivandrum at Stations Marked (@).

(ii) P.P.M. Trichur at station. marked(*).

LACCADIVE, MINOCOY & AMIN-DAVI ISLANDS :

1. KoshiKode(Central Treasury)	Treasury Officer
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MADHYA PRADESH :

1. Ambikapur (Sarguja)	Treasury Officer
2. Balaghat	"
3. Betul	"
4. Bhind	"
5. Bhopal	"

6. Bilaspur	Treasury Officer
7. Chhattarpur	"
8. Chhindwara	"
9. Damoha	"
10. Datia	"
11. Dewas	"
12. Dhar	"
13. Durg	"
14. Gwalior	"
15. Guna	"
16. Hoshangabad	"
17. Indore	"
18. Jabalpur	"
19. Jagadlpur (Bastar)	"
20. Jhabua	"
21. Khandwa (Nimar)	"
22. Kargone	"
23. Mandla	"
24. Mandsaur	"
25. Morena	"
26. Marsemhapur	"
27. Panna	"
28. Raigarh	"
29. Raipur	"
30. Raisen	"
31. Rajgarh (Bicra)	"
32. Ratlam	"
33. Rewa	"
34. Sagar	"
35. Satna	"
36. Seoni	"
37. Shahdol	"
38. Shajapur	"
39. Shivpuri	"
40. Sidhi	"
41. Tikamgarh	"
42. Ujjain	"
43. Vidisha (Bhilsa)	"

MAHARASHTRA :

1. Alibag (Kolaba)	Treasury Officer
2. Ahmednagar	"
3. Akola	"
4. Amnauti	"
5. Aurangbad	"
6. Bhandara	"
7. Bhtr	"
8. Bombay	Pay & Accounts Officer, Govt. of Maharashtra
9. Buldana	Treasury Officer
10. Chanda	"
11. Dhulia (West Khandesh)	"
12. Jalgaon (East Khandesh)	"
13. Kolhapur	"
14. Nagpur	"
15. Nanded	"
16. Nasik	"
17. Osmanabad	"
18. Parbhani	"

19. Poona Treasury Officer
20. Ratnagiri "
21. Sangli (South Satara) "
22. Satara (North Satara) "
23. Sholapur "
24. Thana "
25. Wardha "
26. Yeotmal "

MANIPUR :

1. Imphal Treasury Officer

MEGHALAYA :

1. Shilong (Kashi Hills) Treasury Officer
2. Tura (Garó Hills) "

MIZORAM

1. Aijal (Loshai Hills) Treasury Officer

MYSORE :

1. Bangalore (Defence Pensioners including DAD pensioners stationed in Bangalore are paid by PPM Bangalore) Treasury Officer
2. Belgaum "
3. Bellary "
4. Bidar "
5. Bijapur "
6. Chickmagalur "
7. Chitaldurg "
8. Dharwar "
9. Gulbarga "
10. Hassan "
11. Karwar (North Kanara) "
12. Kolar "
13. Mandya "
14. Mangalore (South Kanara) "
15. Merchara (Coorg) "
16. Mysore "
17. Raichur "
18. Shimoga "
19. Tumkur "

NAGALAND :

1. Dimapur Treasury Officer
2. Kohima "
3. Mokokchang "
4. Tuensang "

NEPAL :

1. Bhojpur Treasury Officer
2. Dhankuta "
3. Gulmitamgas "
4. Katmandu Indian Embassy Nepal.
5. Pokhra "
6. Okhaldanga Treasury Officer

ORISSA :

1. Balangirpatna Treasury Officer
2. Balasore "

3. Bhavanipatna Treasury Officer
4. Baripada "
5. Chhattarpur "
6. Cuttack "
7. Dhenkania "
8. Keonjhar (Keendu Jhargad) "
9. Korapat "
10. Phulbani "
11. Puri "
12. Sambalpur "
13. Sundergarh "

PONDICHERRY :

1. Pondicherry Pay & Accounts Officer, Pondicherry.

PUNJAB :

1. Amritsar (*Defence pensioners including DAD pensioners in Amritsar are paid by the PPM Amritsar) Treasury Officer
2. Bhatinda "
3. Chandigarh (Punjab) "
4. Chandigarh (Central Treasury) "
5. Faridkot "
6. Ferozepur "
7. Gurdaspur "
8. Hoshiarpur* "
9. Jullundur "
10. Kapurthala "
11. Ludhina "
12. Patiala "
13. Rupar "
14. Sangrur "

RAJASTHAN :

1. Ajmer Treasury Officer
2. Alwar(*) "
3. Banswara "
4. Barmer "
5. Bharatpur(*) "
6. Bhilwara "
7. Bikaner "
8. Bundi(*) "
9. Chittorgarh "
10. Churu "
11. Dholpur(*) "
12. Dungarpur "
13. Ganganagar "
14. Jaipur(*) "
15. Jaisalmer "
16. Jalore "
17. Jhalwar "
18. Jhunjhunu (*) "
19. Jodhpur "
20. Kotah(*) "
21. Nagaur "
22. Pali "
23. Sambhar Lake "
24. Sawai Madhopur "
25. Sikar(*) "

26. Sirohi Treasury Officer
 27. Tonk(*) "
 28. Udaipur (Bhim) "

(*) Defence pensioners including DAD pensioners in these stations are paid by the P.P.M. Jaipur.

SIKKIM :

- Gangtok Political Officer (Bhutan)

TAMILNADU :

1. Coimbatore Treasury Officer
 2. Cuddalore (South Arcot Dt.) "
 3. Dharmapuri "
 4. Kancheepuram (Chingleput Dt.) "
 5. Madurai (Madurai Dt.) "
 6. Madurai (Ramanathapuram Dt.) "
 7. Nagercoil (Kanya Kumari Dt.) "
 8. Ootacamund (Nilgiris Dt.) "
 9. Salem "
 10. Thanjavur "
 11. Thiruchirappalli "
 12. Tirunelveli "
 13. Vellore (North Arcot Dt.) "

TRIPURA :

1. Agartala Treasury Officer

UTTAR PRADESH :

1. Agra Treasury Officer
 2. Aligarh "
 3. Allahabad "
 4. Almora "
 5. Azamgarh "
 6. Bahraich "
 7. Ballia "
 8. Banda "
 9. Barabanki "
 10. Bareilly "
 11. Basti "
 12. Bijnore "
 13. Budaul "
 14. Bulandshahar "
 15. Chamoli "
 16. Dehraadun "
 17. Deoria "
 18. Etah "
 19. Etawah "
 20. Faizabad "
 21. Fatehpur "
 22. Fatehgarh (Farrukhabad) "
 23. Ghazipur "
 24. Gonda "
 25. Gorakhpur "
 26. Hamirpur "
 27. Hardoi "
 28. Jaunpur "
 29. Jhansi "
 30. Kanpur "
 31. Kalagarh "

32. Lakhimpur (Kheri) Treasury Officer
 33. Landsdowne "
 34. Lucknow "
 35. Mainpuri "
 36. Mathura "
 37. Meerut "
 38. Mirzapur "
 39. Moradabad "
 40. Muzaffarnagar "
 41. Naimital "
 42. Nainendra Nagar (Tehri Garhwal) "
 43. Orai (Jalaun) "
 44. Partapgarh "
 45. Pauri Garhwal "
 46. Pilibhit "
 47. Pithoragarh "
 48. Rae Bareilly "
 49. Rampur "
 50. Roorkhee "
 51. Saharanpur "
 52. Shahjahanpur "
 53. Sitapur "
 54. Sultanpur "
 55. Unnao "
 56. Uttarkashi "
 57. Varanasi "

WEST BENGAL :

1. Alipore (24 Parganas) Treasury Officer
 2. Baharampur (Murshidabad) "
 3. Balurghat (West Dinajpur) "
 4. Bankura "
 5. Burdwan "
 6. Chinsura (Hooghly) "
 7. Cooch Behar "
 8. Darjeeling "
 9. Howrah "
 10. Jalpaiguri "
 11. Krishnagar (Nadia) "
 12. Malda "
 13. Midnapur "
 14. Purulia "
 15. Suri (Birbhum) "

LIST - II

Pension Pay Masters

Sl. No.	Pension Paymasters	Stations at which pension is disbursed by P.P.M.
1	Pension Pay Master, Amritsar (Punjab)	(i) Amritsar (ii) Ajnala (iii) Batala (iv) Patti (v) Taran Taran
2	Pension Pay Master, Bangalore (Mysore).	Bangalore.
3	Pension Paymaster, Calcutta (W. Bengal)	Calcutta.
4	Pension Paymaster, Hyderabad (A.P.)	Hyderabad.

Sl. No.	Pension Paymaster,	Stations at which pensions are disbursed by P.P.M.
5.	Pension Paymaster, Jaipur (Rajasthan)	(i) Alwar (ii) Bharatpur (iii) Bundi (iv) Chirawa (v) Deoli (vi) Dholpur (vii) Hinda (viii) Jaipur (ix) Jhunjunu (x) Karauli (xi) Kota (xii) Kotputli (xiii) Khatri (xiv) Sikar (xv) Nimla Thana (xvi) Tonk
6.	Pension Paymaster, Madras (Tamil Nadu)	Madras
7.	Pension Paymaster, Secunderabad (A.P.)	Secunderabad Bolwinn
8.	Pension Paymaster, Trivandrum (Kerala)	(i) Alleppey (ii) Mavelikara (iii) Neyyatinkara (iv) Quilon (v) Trivendrum (vi) Thuckalay
9.	Pension Paymaster, Trichur (Kerala State)	(i) Ernakulam (ii) Irinjalakuda (iii) Kottayam (iv) Tirunvella (v) Trichur (vi) Wadakkancheri.
10.	Pension Paymaster, Rohtak (Haryana)	(i) Gohana (ii) Sonapat (iii) Sampla (iv) Mahem (v) Jind (vi) Narwara (vii) Safdon (viii) Jajjar (ix) Bahadurgarh
11.	Pension Paymaster, Hissar (Haryana)	(i) Bhiwani (ii) Hansi (iii) Loharu (iv) Tohana (v) Fathhabad (vi) Sirsa (vii) Dabwali
12.	Pension Paymaster Hoshiarpur (Punjab)	(i) Talwara (ii) Garhshankar (iii) Dasuya (iv) Balachor

LIST III

*Head Post Offices Paying Armed Forces Pensioners (Other Than Commissioned Officers & Civilians)**Delhi Territory*

1. Delhi G. P. O.
2. New Delhi
3. New Delhi Parliament Street
4. New Delhi Sarojani Nagar

Haryana

1. Ambala
2. Ambala City
3. Gurgam
4. Hissar
5. Karnal
6. Narnaul
7. Rohtak

Himachal Pradesh

1. Dharamsala
2. Kangra
3. Mandi
4. Palampur
5. Rampur Bushehr
6. Simla

Jammu & Kashmir

1. Anantnag
2. Jammu Tawi
3. Srinagar
4. Udhampur

Punjab

1. Bhatinda
2. Chandigarh
3. Ferozepur
4. Gurdaspur
5. Hoshiarpur
6. Jullundur City
7. Jullundur Cantt.
8. Kapurthala
9. Ludhiana
10. Moga
11. Patiala
12. Rupar
13. Sangrur.

APPENDIX II

(Referred to in Note V under para 2.2)

Equivalence of ranks in the three services

I. COMMISSIONED OFFICERS

Army	Navy	Air Force
Field Marshal	Admiral of the Fleet.	Marshal of the Air Force.
General	Admiral	Air Chief Marshal.
Lieutenant-General	Vice Admiral	Air Marshal.
Major General	Rear Admiral	Air Vice Marshal
Brigadier	Commodore	Air Commodore
Colonel	Captain	Group Captain
Lieutenant-Colonel	Commander	Wing Commander
Major	Lieutenant-Commander.	Squadron Leader
Captain	Lieutenant	Flight-Lieutenant.
Lieutenant	Sub-Lieutenant	Flying Officer
Second-Lieutenant	Acting Sub-Lieutenant.	Pilot Officer
..	Warrant Officer	..
..	Midshipman.	..

(B) WARRANT OFFICERS

Warrant Officers-Class II. Chief Petty Officer Flight Sergeant

(C) NON-COMMISSIONED OFFICERS

(i) Havildar Major Dafadar Major Havildar Dafadar.	Petty Officer	Sergeant
(ii) Lance-Dafadar Nalk. Lance-Havildar	Leading Seaman.	Corporal
(iii) Acting Lance Dafadar. Lance-Nalk.	Able Seaman	Leading Air Craftsman.
(iv) Sepoy Gunner Sowar Driver Sapper Signalman. Rifleman Armourer Trumpeter Bugler Piper Drummer Bandsman Signaller Rider RVC. Dressor RVC Farrier Craftsman	Ordinary Seaman.	Air Craftsman

II—ARMED FORCES (OTHER THAN COMMISSIONED OFFICERS)

(A) JUNIOR COMMISSIONED OFFICERS

Risaldar Major Subedar Major Risaldar Subedar Naib-Subedar.	..	Master Warrant Officer.
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(D) NON-COMBATANTS (Enrolled)

Sweeper
Masalchi
Water-Mess
Kennelman
Cook Mess
Waterman
Barber
Cook Special.

APPENDIX III

(Referred to in Para. 4)

(Allotment of PS No./TS Nos. to Pensioners)

All classes I, II & V pensioners will be allotted pensioner's Serial Number, (P. S. No.) by Pension Disbursing Officers in one numerical Series commencing from No. 1. The P. S. Nos. will run in a series for all these three classes of pensioners i.e., I, II & V irrespective of the Army Service or Department to which they belonged.

2. As soon as an anticipatory Payment Authority or Pension Payment Order is received by the Pension Disbursing Officer in respect of a pensioner who is newly admitted into the Pension Establishment, the relevant particulars will be entered in the "Register" for allotment of pensioner's Serial No. to class I, II and V pensioners" (short term-P. S. Register) maintained for the purpose in the proforma given below.

Proforma for the Register for allotment of Pensioner's Serial No. (Class I, II & V) Pensioners

Name of the pensioner with rank and unit/department (in the case of family pensioners and relationship to and name of deceased on whose account Pension granted and latter's rank Unit/Department)	PS No. Allotted	Class of pensioner	Nature of pension
1	2	3	4

No. & date payment authority/ Pension Payment order (or Pension circular with serial No.) sanctioning pension	To be filled in the case of pensioners transferred from other Pension Disbursing Offices		
	Name of office from which transferred	PS No. Allotted by that office	Date upto which pension last paid by office from which transferred
5	6	7	8

Check/ Payment Register Volume & Page No. in which pension particulars are entered	Personal case file No. of the pensioner	Initials of the pension Disbursing Officer	Remarks Here enter the month and Item No. of form I where the name of the pensioner appears on transfer out death and cessation of pension
9	10	11	12

Similar action will be taken in the case of a pensioner whose account is received in a Pension Disbursing Officer's office on transfer from another P. D. O. The pensioner should be informed of the P. S. No. allotted to him, at the earliest opportunity and advised to quote that No. in all correspondence, with the P. D. O./C. D. A. (P) etc, and bills and claims.

3. Care will be taken to see that once a P. S. No. is allotted to a pensioner, he/she is not allotted another P. S. No. by the same P. D. O. for so long as the pensioner continues to be on his pension strength. If a P. S. No. is already allotted on the receipt of the Anticipatory Payment authority, the same No. will be quoted on the Pension Payment Orders that may be subsequently received.

4. If any individual is granted only gratuity i.e. without any Pension, no P. S. No. is to be allotted to him.

5. Pensioner's serial numbers should be assigned in running serial order and no number should be omitted. If any number is inadvertently omitted to be allotted, that number should be treated as Blank for all purposes and the same will not be allotted to any Pensioner in future. Care will be taken to see that the same number is not allotted to more than one pensioner; similarly, more than one P. S. No. should not be allotted to one and the same pensioner.

6. If a pensioner, who had been transferred out earlier from one P. D. O. to another P. D. O., is subsequently taken back on his payment strength, a fresh P. S. No. should be allotted to him, the former P. S. No. will not be operated for any purpose.

7. Form II (IAFA-390) containing full particulars of the entries made in the P. S. Register during each month will be rendered to the Controller of Defence Accounts (Pensions), by the 10th of the following month. 'NIL' report will also be sent for the month in which there is no entry in the P. S. Register. As soon as this report is rendered to the Controller of Defence Accounts (Pensions), a certificate in the following form will be endorsed under the signature of the Pension Disbursing Officer in the Register, below the last entry of the month.

"Certified that item numbers from to have been included in Form II for the month of of the year."

8. Pensioners serial number allotted to the pensioners should be noted in all the pension documents, such as Pension Payment Orders, Payment Register, Pensioner's and Disbursing Officer's halves of the Pension Certificate and quoted in all correspondence with the Controller of Defence Accounts (Pensions) and in all pension bills of the pensioners.

Rendition of Form II ✓

9. When a pensioner is struck off strength due to transfer, death, cessation of pension for any reason, his/her name should be included in Form IAFA-383 (a); it will be ensured that the PS No. allotted to him/her by the P. D. O. is quoted against his/her

name in the Form II. This report (Form II) should be sent to the Controller of Defence Accounts (Pensions) every month alongwith Form I. 'NIL' report will also be sent for the month in which there is no entry.

Allotment of Treasury Serial Numbers (TS No.) to Classes VI, VII & VIII Pensioners.

10. The instructions in paragraphs 1 to 9 should be observed for allotment of TS Nos. to the above classes of Pensioners; the only change being that instead of PS Nos. the classes VI, VII & VIII pensioners are allotted TS Nos. A separate register for

allotment of TS Nos. to Gp VI, VII & VIII pensioners will be maintained for the purpose in the same Proforma as used for P. S. No.

NOTE 1.—It is very necessary to ensure that P. S. Nos. and T. S. Nos. are not mixed up. e.g. P. S. No. only, not T. S. Nos. should be allotted to classes I, II & V pensioners. Similarly only T. S. No. (Not P. S. No.) should be allotted to classes VI, VII & VIII pensioners.

NOTE 2.—Forms I & II reports in respect of classes I, II & V pensioners should be addressed to the C. D. A. (P), Allahabad, (AT-I Section) and Forms I & II in regard to classes VI, VII & VIII pensioners, should be sent to CDA (P) Allahabad (CCL Section).

APPENDIX IV

Instructions relating to the maintenance of payment/Check Registers

Classes I, II & V Pensioners :

1. Form IAFA-330 is used for maintaining the Payment Registers in respect of classes I, II and V pensioners. Sufficient number of these forms should be got stitched or bound in convenient volumes.

2. If the number of pensioners so warrants, separate registers in respect of class I, class II and class V pensioners can be maintained. If there is a large number of pensioners in any particular class, more than one volume could be maintained. In opening the volumes, the convenience of the P. D. O. in handling the registers should be kept in view.

3. The registers should be page numbered.

4. An alphabetical index should be maintained in each register showing, (i) the name of the pensioner, (ii) class of pensioner, (iii) PS number, (iv) page number allotted to the pensioner, and (v) remarks Column to indicate casualties, e.g., LTA paid, struck off strength etc. (See paras. 13 and 14).

5. The entries in each page should generally follow the headings of the register. The name of the pensioner should be written in block letters, in the same manner as it is given in the PPO. The P. S. number allotted to the pensioner may be written prominently on the top of the page or below the name of the pensioner. The photograph of the pensioner where one is furnished may also be got affixed below the column 'Address'. The marks of identification given in the Descriptive return and/or the Pension Certificate (Disburser's Half) may also be noted in the left side of the page, in the space available below columns 1, 2 and 3. If the specimen signature or thumb impressions of the pensioner are obtained by the P. D. O. for reference/record purposes, these may also be taken in the Register on the left side, below the column for 'name'.

6. Under column 4, against item 2, the date from which the individual is sanctioned pension should be maintained; this date, it may be noted, is the date with effect from which the individual is transferred to the Pension Establishment. In cases where a pensioner after initially drawing pension in another PDO's office gets his channel of payment changed, the new PDO should show distinctly the two dates, viz. (i) date from which pensioner against item 2 under column 4, and (ii) date from which he is disbursed pension in his office, in the Remarks Column. Please also see para. 8 below.

7. In the column 'Rate of Pension' (i.e., column 5), in addition to the rate of pension which is currently in issue, the date from which such rate was sanctioned should be noted. Also, each time there is a change in the rate of pension, the earlier entry under this column should be neatly ringed in red ink and the new entry for the Rate as well as its date of effect should be written below. It will be advantageous to assign indicative numbers for the entries in this column; for example :

No.	Rate	Date of effect
(i)	Rs. 40/- p.m. w.o.f.	17-3-73
(ii)	Rs. 63/- p.m. w.o.f.	17-3-73
(iii)	Rs. 42/- p.m. w.o.f.	25-4-73

Simultaneously, the entry against item 4 of column 4, i.e., CDA (P) PPO No. should be linked with the corresponding entry in the 'Rate'

column, by use of the same indicative number assigned in the 'Rate' column. For example :

In respect of the first entry above:

(i) G-I/C/23344Gp. XIV, dated 10th March 1973,

In respect of the second entry:

(ii) PPO No. C/564/73, and

In respect of the third entry :

(iii) C/876/73, will be made in column 4, against item No. 4.

If the space for item 4 under column 4 is not sufficient, entries may be made in the same column below item 5, where space is available. Care should be taken to see that periodicity of payment, viz. monthly, annual etc., as the case may be, is correctly entered in this column. Also, if the pension is upto a particular date only the date of termination or the cause of termination is prominently noted in this column. The entries in column 5 should invariably be attested by the PDO under his dated initials and it should be so written that the current entry is always distinctly visible, so as to facilitate admitting the correct date of pension.

8. In the case of a pensioner who is taken on the strength of the PDO, the date upto which he was paid by the former PDO should be entered in the 'Remarks' column (i.e., Column 19) and the number and date of the LPC received from the former PDO quoted in support of the entry. All entries in the remarks column should be attested by the PDO under his dated initials. The payment columns (i.e., Columns 7 to 18) against the year(s) concerned (i.e., Column 6) should also be defaced in a suitable manner and superscribed to indicate the fact of the pensioner having been paid by a former PDO and the date upto which he was so paid. The entry should be attested by the PDO under his dated initials. In other cases where a pensioner is paid by the PDO right from the date he was granted the pension, the date from which he is so paid should be written in the remarks column. The payment columns (i.e., columns 7 to 18) and the year(s) column, i.e., column 6 in this case also should be so defaced and superscribed to indicate the fact of the pensioner having been taken on the pension establishment and the date from which he so taken. The entry should be attested under the dated initials of the PDO.

9. The monthly columns, (columns 7 to 18) represent the months FOR WHICH pension is paid and not the month in which the payment is made. The amount paid and the date of payment are required to be shown in each of the monthly columns and the entry attested under the initials of the PDO; for example, In April column the entry

100
2=5
XYZ

should be made to indicate that a sum of Rs. 100/- being the monthly pension due for the month of April has been paid on the 2nd May by the PDO.

10. When pension is paid for two or more months, the months for which the pension is paid should be bracketted together, the amount paid and the date of payment should be so written that the entry extends right across the bracketted portion.

11. Income-tax and other deductions should be entered in the remarks column.

12. When the pension sanctioned is 'Temporary' the word Temporary should be entered in red ink in column 1 immediately below the name of the pensioner, and the date of expiration of such pension, and if pensions granted upto a prescribed age in the case of children should be entered in column 'Rate of Pension' in red ink, and if the date of expiration falls within the period of the Register, the columns 6 to 18 in the register should be ruled through diagonally in red ink and the words 'pension ceases from.....' entered over the red ink line, so as to ensure that payment of the pension is not made beyond the authorised period.

13. On the change of the channel of payment of a pensioner to another station, after the issue of the Last Pension Certificate, the remaining columns of that block should be ruled through in red ink diagonally and the station to which his pension accounts are transferred should be noted, together with the No. and date of the LPC issued to the new PDO/CDA (P). The entry should be initialled by the PDO and a suitable remark should also be made in the Index to indicate the casualty.

14. When a pensioner dies, marries or remarries etc. and his/her pension ceases to be admissible by reason of the conditions of grant a red ink diagonal line should be drawn, so as to cancel all periods succeeding the month in which the pensioner dies, marries or remarries, the cause of cessation being written over the line and initialled by the PDO. A suitable remark should also be made in the Index to indicate the casualty.

15. Suitable notes in respect of demands and other recoveries ordered to be made from the pension should be kept in the remarks column of the Register and when recoveries are made from pension, suitable note of the date on which such recoveries are made should also be kept in the page. Any advances recovered/adjusted etc. should also be kept note of. Similarly, instructions relating to suspension/holding in abeyance of payment etc. should be kept in the remarks column and suitably connected with the 'month' column, so as to act as a check against any erroneous admission of pension beyond the due date.

16. Erasures and overwritings in the Payment Register are prohibited. When alterations are necessary, the original entry should be neatly scored through in red ink and the fresh entry made in black ink under the PDO's initials.

NOTE.—The column numbers referred to above are with reference to the 6th April, '68 print of the form IAFA-330.

Classes VI, VII and VIII Pensioners :

17. The Check Register in respect of the above classes of pensioners is maintained in form IAFA-389.

18. The instruction given above in respect of classes I, II and V pensioners generally apply in the case of maintenance of the Check Registers on IAFA-389. The TS No. allotted to the pensioner should be entered in column 1 and the photograph affixed in column 3. If no descriptive serial No. is given to the pensioner, column 2 will be blank. The marks of identification should be entered from the Descriptive Roll in column 8. There is no provision for taking the thumb impression or specimen signature of these classes of pensioners in the Check Register. Under column 5, in addition to the particulars as per the heading, the date upto which the pensioner was paid in the former PDO's office may also be noted; and similarly in column 14, the date from which the pension is payable in the PDO's office may be noted. In cases of transfers from some other PDO, the months in column 16 should be defaced suitably to indicate the end of month upto which he has already been paid by the former PDO.

19. Check Registers may be opened as convenient to the PDO, but the Pension Disbursing Officer should be able to identify at a glance the class of the pensioner, the historical classification for the incidence of charge of the payment (e.g., 'Retired before 1-4-37' etc.). It would be desirable to open the registers in the subsequence of the programme of pension disbursement so that the PDO finds it convenient to handle minimum number of payment registers on each day of the payment.

20. If a pensioner is in receipt of any other allowance such as OBI allowance etc., the amount and particulars thereof should be entered in column 13.

21. If a pensioner is in receipt of AHI/TI and is re-employed, the particulars of re-employment should be noted in the Check Register. If such a pensioner subsequently ceases to be re-employed, a suitable remark of his ceasing to be re-employed should be kept in the Register. Instructions regarding the payment or cessation of the AHI/TI received from the CDA (Pensions) should also be kept note of in the Register.

22. When a pensioner who is convicted of any offence of a felonious or disgraceful nature involving forfeiture of his pension is subsequently reinstated, either on the original or on a reduced pension the necessary notes regarding the period during which he was imprisoned and the pension forfeited and the date from which pension was restored, either on the original or on a reduced rate, with the number and date of the authority for the restoration, should be made in red ink in the column for 'Remarks' and the entry initialled by the PDO. If the pension is reduced, the rate of pension as shown in column 13 should be neatly ringed round in red ink and the reduced rate entered below in black ink under the initials of the PDO.

23. In the case of renewals of pension certificates or identification of pensioners (other than Annual Identification, which will be recorded in column 17), etc., the necessary notes will be made in the remarks column of the Register against the name of the pensioner concerned. The entries of special payments which do not recur monthly or quarterly should be connected with explanatory notes in the remarks column.

NOTE.—The column numbers given above are with reference to the diglot edition of the form printed on 22nd June, 1972.

Class IX UK Pensioners :

24. The Payment Register in respect of Indian soldiers of a Local (Asiatic) Company of Royal Garrison Artillery, e.g., Hong Kong and Singapore Royal Garrison Artillery etc. who are treated as Class VI pensioners will be maintained in IAFA-389 and the instructions in paras. 17 to 23 will apply.

25. The Payment Register in respect of other UK pensioners will be maintained in form IAFA-331. In opening the Register the instructions in para. 1 of part II will be kept in view.

26. It will be noted that the columns of the Register are set in a pattern different from either IAFA-330 or IAFA-389. The entries in the Register should be made according to the headings of the form. Care should be taken to note the periods and manner of payment (i.e.) whether payable weekly in advance or monthly/quarterly in arrears etc. The dates of birth of children and dates of cessation of their allowances should be prominently kept note of to ensure that the allowances are not admitted beyond the due periods. The date of rendition of the Annual Life Certificate and the date it is next due should be noted in the remarks column. The register should be periodically reviewed and the pensioners reminded to furnish the Life Certificate as due.

27. In other respect the instructions given in the Paras 1 to 16 should be followed *mutatis mutandis*.

APPENDIX V

(Referred to in Para. 34)

Instructions relating to the rendition of Form I and Form II.

Form I showing the names of pensioners struck off the pension strength of a PDO during a month is a report prepared on IAFA-383-A and rendered to the C. D. A. (P) so as to reach CDA (P) by the 10th of the month following.

Only one copy of the report need be submitted.

The names of classes I, II and V pensioners should be included in one report and similarly classes VI, VII and VIII pensioners in a separate report. In the case of classes I, II & V pensioners the P. S. No. will be shown in Col. 2. In the Remarks Col. the 'Class' of the pensioner should be indicated.

If there is no name to be included in the report NIL reports should be submitted.

Form II showing the names of pensioners taken on the strength of a PDO during a month is a report to be prepared on IAFA-390 and rendered to the CDA (P) every month so as to reach him by the 10th of the month following. Only one copy of the report need be sent.

The report in respect of classes I, II & V pensioners should be included in one report and the names of classes VI, VII & VIII in a separate report. While

completing the report in respect of classes I, II and V pensioners the headings may be suitably altered. Example, Columns 2 & 8 'PS Nos' instead of 'TS No.' If there is no name to be included in the report of any month, NIL reports should be sent.

The data for Form I should be collected by keeping notes in a separate file as and when casualties occur striking off pensioners from the strength of a PDO and this should be checked with the entry (as also the Index in the Payment/Check Registers).

The data for Form II can be obtained from the PS Register. The instructions in paras. 7 & 9 of Appendix III should be followed. Since PS/TS Nos. run in one series, it is evident that the PS/TS Nos. reflected in the Forms II successive months also run in one series. It should be ensured that Numbers which are cancelled or left blank are clearly indicated in the report.

It should particularly be noted that there is no mix up of the names of classes VI, VII & VIII pensioners in the reports in respect of classes I, II & V pensioners and *vice versa*.

Observations raised on Forms I & Forms II and the directions given thereon by the CDA (P) should be implemented immediately.

APPENDIX VI

List of Indian Army forms in use in pension disbursing offices

No. of the form	Description of the form	IAFA-401	Statement of misconduct warrant in deprivation of pension.
IAFA-115	Contingent Bill.	IAFA-409	Life certificate-cum Authorisation-cum receipt (Armed Forces pensioners classes VI, VII & VIII).
IAFA-125*	Cash Book.	IAFA-507*	Receivable Order.
IAFA-129*	List of cheques & RTR's drawn.	IAFA-526	(Inner & Outer) statement of further replies to re-audit decisions.
IAFA-133*	List of cheques & RTR's cancelled.	IAFA-616*	Register of cash received (otherwise than by deduction from bills in the shape of cheques, remittance transfer receipt, money order, etc., for credit to Govt.)
IAFA-276*	Cash assignment register.	IAFA-642	Indemnity Certificate in support of claims of arrears of pension.
IAFA-318*	Pension Bill for Class II Family pensioners-widows and children.	IAFA-642A	Extract from Check Register.
IAFA-410	Pension Bill for class II dependants (other than widows and children)	IAFZ-2002-B	Indent for forms.
IAFA-319	Pension Bill-Class I pensioners.	IAFZ-2011	Memorandum Books.
IAFA-320	Pension bill certain UK pensioners.	IAFZ-2106*	Assignment of Pass Books.
IAFA-328	Last pension certificate	IAF(CDA)14	Particulars of transfer of Armed Forces Family pensioner.
IAFA-330	Pension Payment / Check Register for class I, II, & V pensioners.	IAFA-2067	Check Register of Money Orders.
IAFA-331	Payment Register certain U.K. pensioners.	IAF (CDA)-223	Cheque slips.
IAFA-348	Pension Bill for families of British N.C.Os. and men killed in war service.	IAF(CDA)-649	Top Schedule.
IAFA-353	Pension Bill for civilians pensioners.	IAF(CDA)-649 A	Sub-Schedule.
IAFA-366	Descriptive Roll of Armed Forces Family pensioners.	IAF(CDA)-651	Claim for arrears of pension in respect of Armed Forces pensioners
IAFA-369	Descriptive Roll of Armed Forces pensioners.	IAF(CDA)-652	Claim for life time arrears of pension in respect of deceased Armed Forces pensioners.
IAFA-373	Pension Certificate for Armed Forces pensioners and Families classes VI, VII & VIII.	AFO-1707	Death certificates.
IAFA-373A	Warrant for I.A.F.A.-373	*THESE FORMS ARE GENERALLY IN USE IN PPMs OFFICES ONLY.	
IAFA-376	Pension Certificate for class V pensioners.		
IAFA-378	Widowhood and no marriage certificate.	MPLC-22	} U.K. pensioners' Life certificates.
IAFA-379	Declaration of employment for class VI, VII, VIII pensioners.	MPLC-23	
IAFA-380 (Inner & Outer)	Schedule of payments (Armed Forces pensioners classes VI, VII & VIII).	MPLC-24	
IAFA-380 (a)	Bill form for class VI, VII, VIII pensioners.	MPLC-44	
IAFA-381	Declaration of heirship.	PF-28 L	Constant attendance certificate.
IAFA-383	Pension Transfer Certificate.	PF-38-H	Pensioners certificate.
IAFA-383A	Form I—Statement of pensioners' Struck off strength from check Register.	Ex-5/102	} Yearly declarations and Life certificates of U.K. pensioners.
IAFA-384	Declaration of pensioners applying for new Pension Certificate	Ex-5/108	
IAFA-387	Death Report of Armed Forces pensioners.	Ex-5/111	
IAFA-389	Check Register for class VI, VII and VIII	Ex-5/115	
IAFA-390	List of pensioners brought on the Check Register (Form II)	Ex-5/116	
		Ex-5/117	
		Ex-9/115	
		1/Air/25	
		MG-655	
		AG-623 & AG-623A	
		AFD-440B	

APPENDIX VII

Period of Retention of Records

Serial No.	Description of Records	Period of retention	1	2	3
1	Cash Book (IAF-125)	20 years	17	Descriptive Rolls (IAFA-369), (IAFA-366) etc.	(1) In ordinary cases 3 years after the accounts to which they relate have been settled.
2	Correspondence—				(2) When a pensioner has not drawn pension for 3 consecutive years,—3 years from the date of last payment. Roll to be returned to the C. D.A. (P) thereafter.
	(a) Pension arrears claims' files of	3 years			
	(b) Miscellaneous files of	3 years			
	(c) Used up pension certificates in lieu of which fresh ones were issued, files of	3 years.			
	(d) Objection Statements, files of	5 years.			
3	Check Register of Armed Forces pensioners (classes VI, VII, VIII pensioners) (IAFA-389)	for ever.			(3) When no claim to arrears is received from the heirs, after the pensioners' death 3 years from the date of death. Roll to be returned to the C.D.A (P), thereafter.
4	Check Register of payment by money order.	For ever.			
5	Pension Payment and check Register for class I, II, & V pensioners (IAFA-330)	For ever.			
6	Payment Register of U.K. pensioners (IAFA-331)	For ever.			
7	Payment Register of subsistence allowance to orphans (IAFA-332)	For ever.			
8	Payment Register of widows and maintained in charitable institutions (IAFA-336)	For ever.			
9	Pension Circulars/Pension Payment Orders.	For ever.			
10	Lists of cheques and R.T. Rs. drawn (IAFA-129)	3 years excluding the year of issue.	No. of the instruction in the revised book	No. of the instruction in the 1966 reprint of the 1935 edn. of P.P.I.	Remarks
			1	2	3
11	Lists of cheques and R.T. Rs. cancelled (IAFA-133)	3 years including the year of issue.	Preface	1	Being more appropriate.
			1	2	
12	Receivable Order Book (IAFA-507)	2 years.			Revised. DAD pensions though debit to the Civil Estimates from 1-4-71, the channels of payment continue to be as before. Govt. of India Min. of Finance (Deptt. of Economic affairs) No. F. 1 (15)-B/69 dated 6-3-71. CGDA's No. A/II/1124, dated 20-3-71.
13	Cash Assignment Register (IAFA-276)	3 years.			
14	Authorities for payment of pensions with connected papers (other than Armed Forces pensioners)	Life time of the pensioner up to the end of one year after the year in which his death occurs.			
15	Authorities for payment of pensions to UK pensioners with connected papers.	Currency of the award or till transfer. To be returned to the CDA (P) soon after pensioner's death.			Heading and substance amplified without changing the scope of the instruction. Military Chest Officers Political Officer, Agents etc. deleted. The last MTG in Land-downs ceased to function with effect from 1-3-71. Min. of Def. No. 85695/AG/PS3 (d)/362/D (Pay/Ser) dated 19-1-71. NWFP and Quetta are now in Pakistan, hence deleted.
16	Demand Registers.	3 years			

Memo explanatory of each instruction in the revised addition of the P.P.I. vis-a-vis the 1966 reprint of the 1935 edition of the book

1	2	3	1	2	3
		Campbell Bay (Great Nicobar) included with reference to Govt. of India OM 4(2)/69/D(Pen/Ser) dated 3-1-70. CGDA's No. 5034/AT-P dated 7-12-70. Pension Disbursing Officers in foreign countries also included, to conform to actual practice. Reference to Audit Area removed since the functional Controller viz. CDA (P) has jurisdiction throughout the country.	8	9,10,11,12,13, 14 15 and 16.	Re-arranged, bringing the provisions at one place. Periodicity of 'June and December' inserted, on the lines of the provisions existing in CTR. The advantage in fixing specific months for furnishing the Life Certificate is that the requirement could be looked in the prescribed months.
	Note-1—:	Vide Rule 335 CTR.	9	11 & Note 1 below 12.	Rearranged in a classified form. No change in substance.
	Note-2—:	Vide Appdx. and lists thereto of Pen. Regs. Army Vol. II (1961).	10	14	No change.
2	3	Revised. System of issue of Pension Payment Orders introduced with effect from 1-10-51 CGDA's No. 10612-AT dated 18-8-51. Procedure for disposal of P. P. Os through Record Offices introduced with effect from 1-3-67 vide CGDA's No. 5138/AT-P dated 26-11-65, 26-6-66 and 20-8-66.	11	5, 17, 55, 56, 57, 78, 100, 101, 120, 121, 130, 171, sub-para below para 14 & Note 2 thereunder.	Amplified bringing the importance of the process of identification and the responsibility attached to the P.D.Os in this regard. Also the general characteristics of the process of identification in respect of all classes of pensioners are brought in one place. Regarding Identity cards of commissioned officers, para 31 of Special A.O. 9/66 refers. Regarding introduction, compare P.56 of P.P.I. The note 2 brings the essence of Para 121 P.P.I.
3	..	PPO Register introduced vide At-Coord. Section No. AT/Coord/80-11 dated 7-9-53 consequent on the issue of instructions regarding the system of issue of PPOs vide printed Pension Circulars with effect from 1-10-51.	12	17	Amplified to include Provision regarding Annual Identification.
4	..	Newly introduced. PS Nos. for classes I, II & V Pensioners introduced on the lines of TS Nos. for classes VI, VII and VIII pensioners—At-I No. At-I-1/03 dated 7-7-67.	13	15, 15-A 16	Revised and enlarged regarding Pensioners in India and ex-India desiring to draw through An Agent in India by executing a Power of Attorney On the basis of Paras 345-347 CTR and Paras 54 PR Pt. II 1961 and paras 15-15-A and 16, the para has been revised.
5	4	Revised and scope of para amplified slightly. 'Military Nursing Service' added since they are treated as Commissioned Officers vide Regulations 14, 36 etc. PR Pt. I Army 1961.	14	16-A	Revised and amplified, incorporating a provision in the case of P.D.Os other than P.P. Ms. Rule 300 F.R.I. 1963.
		*Including Mutiny Pensioner's in the note below class I deleted being 'not known to exist' now. Class IV deleted as this category does not exist. Class V; Reworded to conform to present position. Class VI ...Do. HKSRA pensioners taken to UK pensioners Chapter.	15	18, App. 'C'S th Sentence of para 164. Note 7 below para 147.	Revised and amplified. Min. of Def. No. A/22299/PS4 (a)/8593 D(Pen/Ser) dated 25-9-68 and A/07629 AG/PS4(b) 5678/D (Pen/Ser) dated 3-7-71; CTR 360; Min. of Fin. (Deptt. Eco. Affairs) No F. 10 (84) B/71 dated 22-11-71 regarding exemption from personal appearance for arranging for M.O. remittance; P 264/I P&T Manual regarding money order receipt in case of lepers; Min. of Fin. No. F. 10(49)-B/68 dated 2-9-69 regarding marking M.O. form "Account Payee only."
6	5 Note 1 below para 14, 25 & 43	Revised, recast and amplified, making the para applicable to all classes of pensioners. Photographs : Paras 7 (x) and 120 of existing PPI for Commissioned Officers-vide Min. of Defence No. 75426/AG Ps/4(c)/5797 D(Pen/Ser) dated 13-6-63. Photographs are treated merely as additional means of identification—This point has been stressed in the revised para.	16	..	Newly introduced: Govt. of India Min. of Fin. (Deptt. of Economic Affairs) OM No. F. 10 (43) -B/71 dated 31-8-71 received with Ministry of Def. (Deptt. of Exptr.) (Def./Ser) No. F. 17(3)-E/II/C/71 dated 6-9-71 and CGDA circulation slip dated 17-9-71.
7	9	Revised, recast and amplified bringing the provisions at one place.			

1	2	3	1	2	3
17	22	Reworded. Keeping in view the orders in Govt. of India Min. of Fin. Dept. of Economic Affairs No. F.10(2) B/63 dated 27-3-65.	34	..	Newly introduced.
			35	48	No change in substance.
			36	49	Slightly modified.
			37	..	Newly introduced. Govt. of India No. 34950/4/A.G. 14 dated 26-7-42.
18	7	Revised without much changing the substance.	38	34	No change.
19	19	No change.	39	35	Slightly amended without changing substance.
20	20	'Fund Examiner' deleted, as such an authority does not seem to exist now.	40	47	Revised linking with O.M. Part IV (1973).
21	21	Opening sentence reworded. It IV amplified to connote import, since provision for LTA exists in Note 4 below the para.	41	.	Newly introduced.
			42-44	..	Blank for future use.
			45	..	By way of introduction.
22	23	Revised and amplified in order to make the instruction lucid and purposeful.	46	50	No change in substance.
			47	51	No change.
			48	52	Para 52(b) and Para 52(c) omitted being not longer applicable.
23	..	Newly introduced, being a general instruction applicable to all classes of pensioners.	49	54	No change.
24	8	Revised and general instructions applicable to all classes of pensioners incorporated. Reference to transfers from Burma and Colonies Omitted being obsolete. Form I and Form II introduced in para being new provision.	50	54-A	Revised in view of instructions in para 33.
			51	55, 56	Revised, taking into account instructions in revised para 11 NGOs and Men of Late Local Corps and Mutiny Veterans omitted as they are (if at all, existing) a wasting out category.
25	..	Newly introduced being a general instruction applicable to all classes of pensioners.	52	57	No change in substance.
26	24	Revised, separating 'Attachments' and 'Public claim and Regimental Debts' position regarding recovery from Family Pension and from Class V pensioners clarified with reference to Govt. of India Decision No. 6 under Art 351-A CSR-Chaudhuri's compilation Vol. I, 7th Edn.	53	58	Modified to accord with procedure in vogue.
			54	59	Revised and linked with para 23.
			55	60	No change.
			56	61, 62, 63, 64.	Revised and linked with para 24 and 25.
			57	65	No change in substance.
27	26	Slightly amplified without changing substance.	58	66	No change in substance note below para omitted as pensioners of the Madras Establishment do not seem to exist now.
28	27, 28, 29, 30 & 31.	No change in substance.	59	67	No change.
29	32, 33	No significant change. PVC MC, VC as also Ashok Chakra, Kirti Chakra and Shaurya Chakra incorporated AI 38/57 and Min. of Home Affairs No. 18/6/67/pub- II dated 26-8-67.	60-64	..	Blank for Future use.
			65	68	Revised without changing the substance.
			66	69	"children" also added; otherwise no change.
30	24	(See remarks against para 26 ; provisions amplified	67	70	Revised, linking it with revised para 48.
31	36, 37	Revised and amplified.	68	77	No change.
32	44, 45, 46.	No change in substance.	69	77-A	Revised-provisions incorporated in revised paras 24-25.
33	..	Newly introduced in the general chapter since it is a common feature to all classes of pensioners.	70	78	Revised without changing substance and linked with revised para 51.

1	2	3
71	79	No change except for omitting note 1, as pensioners mentioned there in are a wasting out category.
72	80	Revised to accord with the procedure in vogue.
73	81	No change. Note deleted in view of the provisions in revised para 72.
74	..	Newly incorporated. Reg. 105 PR Army Pt. I (1961) and Mtn. of Dsf. No.182925(Pen-C) dated 26-9-64.
75	82	Revised and linked with revised para 23.
76	83	Revised and linked with paras 24-25.
77	84	Slightly amplified.
78	85	No change.
79	..	Blank for future use.
80	96	Amplified to indicate the present procedure.
	97	No. change.
	98	Last Sentence of para 98 omitted. The P & A O Bombay records the Payments on the Disbursers Half of the P.C.
	99	It (i) omitted as LPCs are not issued to civilians. It (ii) omitted since conditions of grant are specified in the payment Authority/PPOs and bill forms etc. provide for necessary declaration by pensioners. It (iii) periodicity changed to once a year in December on the lines of CS 39 dated 8-11-63 to Rule 353 CTR Vol. I. All provisions relating to payment brought in our revised para.
81	99-A	Revised and linked with revised para 33
82	100	No change in substance. The note is omitted being redundant and covered by para 80.1.
83	101	Revised linking para with revised para 12 and keeping rule 367 CTR in view.
84	104	Revised and amplified to be in accord with present procedure for despatch of commutation P.P.O. and amended P.Cs.
85	105	Revised linking with revised para 23 and amplified. The financial limit raised to Rs. 2500/- on the basis of Govt. of India, Ministry of Fin. Deptt of Economic Affairs No. F 10 (34) B/62 dated 31-12-63 and CS 395 to Rule 369 CTR. Provision in respect of Gratuity also incorporated on the lines of Rule 369(2) CTR Vol. I.

1	2	3
86	106	Revised treating (i) completion (ii) wearing out and (iii) loss of P Cs. distinctly.
87	107	Govt. etc. establishments employment with which would affect payment of AHI/TF, are incorporated and instruction amplified.
88	108	Revised and linked with paras 24-25.
89	112	No substantial change.
90	114	(a) No change. (b) 'Legal' inserted before 'heir' to make instruction clear. Instruction introduced regarding LTA in respect of a case where the pension remained unclaimed for 3 years or over and the pensioner was struck off strength in view of revised para 23. (c) No substantial change. (d) No change.
		Provisions of paras 115,115-A and 116 (with slight amplification) also incorporated. Fresh provision in respect of gratuity claim also incorporated, based on pension rule.
91-94	..	Blank for future use.
95	117	Revised and enlarged due to change.
	118	In procedure—Now the P. P. Os are sent direct to P. D. Os in All cases CGDA's No. 5138/At. P dated 25-6-66 and 20-8-66.
	117	(b) Category does not exist. Hence omitted.
	117	(c) Taken to Part II U.K. pensioners. para 118 incorporated without much significant change. A footnote is added as P.P. Ms compile the account themselves.
96	119,128	Re-arranged and revised to make the instruction more explanatory, clause (ii) is omitted as this instruction is already incorporated in para 4 chapter I. Clause (viii) also omitted here as provision regarding Forms I & II is made in para 34, chapter I. The latter part of para 128 is brought in here as being more appropriate in the revised para.
97	143,144, 124	The gist of the first sub-para of paras 143 and 144 is incorporated as it is a connected matter. Otherwise no change.
98	129	Revised and brought upto date.
99	128	The later part of para 128 relating to TS No. has been taken to revised para 96 as being a connected subject.

100	120	Revised and linked with para 11, chapter I Wherein the subject has been dealt with.			clarified. Note 2 under para 138 omitted since rice money is not in issue.
101	122	Slightly revised.	112	139	No change.
102	131,132	No change in substance.	113	141	No change.
103	134	Note below it(i) omitted as being no longer valid. It(v) omitted as rice money is not in issue now. Slight verbal changes made. It (viii) added now.	114	142, 144, 145 146, 147, 148 Note 2 under 154	Para 142 re-drafted. Opening part of para 144 has been taken to revised para 97. It (vii) of Note 7 below para 147 omitted since the 'issue of 'LPC' is not in vogue now.
104	130	Phrase 'When the stipends of any such pensioner are changed' omitted, being self evident.	115	..	New para introduced AI66/57 corr. 82/61 AI 19/S/63 Govt. of India No. A/ 06289/AG/PS4 (a) 11354/D (Pensions/Services) dated 21-10-64 CGDA No. 6158/AT-P dated 31-5-61 etc.
105	129. A Note 2 under P.143	Phrase 'Ordinary' special (musterling out) or invalid pensioner deleted and 'Disability substituted, Chapter VII P. Regs. Army Part I 1961 (and corresponding Regs. for A.F. and Navy) as corresponding Regs. for A.F. and Navy as inserted by CS 79/IV/67 and CS 127 X/70 to Regs. 351. AHI and additional pension granted to raise the pensionary benefit to minimum Rs. 40/p.m., enumerated in the exclusion (Grant.1 Tech 0129 dated 14-12-70 of CDA (P)). 'Office seal' substituted by 'payment authority seal', being more appropriate. Slight verbal changes made. Matter in Revised para 105-5 now added-Govt. of India Min. of Def. No. 92785/AG/PS4 (a) /11/11227/D/Pension/Services) dated 16-11-63 reproduced in A.O. 639/63.	116	162	No change.
			117	164, 165, 166, 167	Revised and linked with paras 24-25.
			118	133	Amplified and linked with para 33. Note against schedule 'B' deleted as LPCs are not now in issue. Reference to widow-hood certificate against schedule 'D' omitted here and taken to chapter VI Reference to pension circular omitted against schedule 'F'.
			119	168	No change.
			120,124	..	Blank for further use.
106	149-153 125	Heading and Text enlarged to include PVC, MVC VC and Ashoke Chakra AI 268/50, AI 369/52, AI 38/57	125	169	Slightly modified, in view of the revised procedure for forwarding Pension documents to the officer in-charge, Records 'concerned.' Last sentence of 2nd sub-para omitted as issue of Printed Pension Circulars is no longer in vogue Otherwise no change in substance.
107	127 154	System of issuing identity cards not in vogue since 1955, the sentence in brackets in Para 127 omitted Military Br. 1 Embassy of India, Nepal No. 4605/21(70) Misc/1 dated 9-9-70 Note 2 below para 154 omitted here and taken under para 114-1.	126	170	No substantial change.
			127	171	No substantial change.
			128	171 2nd sub-para	No change.
108	155	No significant change.	129	171 3rd sub- para	No change.
109	135	No substantial change.	130	172	The 2nd and 3rd sentence of existing para 172 are taken to revised para 135.
110	135-A 137	"Audit office" in its (vi) and Note 1 under paras 137 substituted by "CDA (Pensions) Note 2 added now (Local Decision AI/Coord/186 dated 29-7-66) Slight verbal changes made.	131	173	Amplified keeping audit and compilation processes in view.
111	138	Revised keeping in view. Note in corr. 86/65 to AI 101/62, Position regarding admissibility or otherwise of AHI/TI	132	176 179 180	The second sentence in the note below existing para 176 is omitted as being re-

		dandant. Revised class (iii) now added-Govt. of India Min. of Def. No. 50268 AG/PS5 (b) 2427-A DGS II dated 3-8-65.	156	202	Note 3 added now.
			157	203	No change.
			158		New para introduced.
		Note: 2 below existing para 177 slightly Modified bringing out the position of eligibility in respect of special Family Pension awardees only, and incorporated in revised clause (iv). Provisions of existing para 180 revised, vide clause (vii).	<p><i>Memorandum explanatory of each Instruction in the Pension Payment Instructions, revised edition vis-a-vis the 1936 Edition (1966 Reprint) of the book.</i></p> <p>No. of the Instructions in the revised edition Part II</p> <p>Nos(s)) of the Instruction in the 1966 reprinting of the 1936 edition.</p> <p>Remarks.</p>		
133	175	The pay and pension limits mentioned in (b) below note under it (2) of existing para 175 is omitted since their limits are surpassed in the present Pay and Pension structure clause (ix) in Revised para is now added Govt. of India Min. of Defence No. A/13628/AG/PS4(a) 12971/Pen-c dated 15-10-65.	1	2	3
134	189	Heading amplified to include post Independence Awards.	1	Chapter X - Heading P. 117(c) 204, It IX and sub para of 4.	Amplified to highlight functions at various levels.
135	190 & Last two sentences of para 172	No change.	2	206, 207, 210, 222, 216, 217, 248 263, 267, 287, 289, 314, and 318	Brought upto date to conform to actual practice and amplified and text re-arranged; provision for exemption from allotting FS/TS Nos. made.
136	188	No substantial change.	3	208 and 270	Revised under the Income Tax Act 1961, exemption from Indian Income Tax is not available.
137	182 184	Slightly modified-Govt. of India Min. of Def. No. A/13628/AG/PS4(a)/1297/pen-C dated 15-10-65.	4	212, 238, 259 277, 280, 309, and 318 (d)	Rewritten to bring provisions under one Heading in a lucid form. Admiralty pensioners and pensioners of other deptts. respecting whom no provisions exist, also covered. The instructions are amplified to conform to actual practice.
138	..	New provision.		213, 239, 260, 278, 279, 281, 310 and 318(d)	Provisions in respect of transfers, outside India, simplified since we do not now deal with Burma or other erstwhile British Colonies.
142	192	Slightly amplified.	5	214, 215, 240, 261, 282, 311, 312, 313 and 318 (e)	Rewritten to bring provisions under one heading in a lucid form. Admiralty pensioners and pensioners of other Deptts. respecting whom no provisions exist, also covered.
143	193	No change.			
144	174 133 Sch. 'D'	Slightly modified.			
145	to 149	Blank future use.	6	205	No change.
150	194 sub para 1 196	Modified slightly.	7 to 9	..	Blank for future use.
151	195	No change.	10	..	By way of introduction.
152	197	No change.	11	207	No change.
153	198	No change, except that Note below it (i) is omitted as being no longer operative.	12	209	No change.
154	Second Sub para of p. 194	No Change.	13	211	No change.
155	199 200 201	No change.	14	212 213	Linked with procedure in para 4, Section I.
			15	214 215	Linked with procedure in para 5, section I,

16 to 19	..	Blank for future.	65	..	Introductory.
20	..	By way of introduction.	66	287 & 288	No change in substance.
21	216, 221, 223, 224 and 225	Rewritten and amplified bringing together instructions scattered in different paras, in view of general instructions in para 2 section I.	67	290	No change.
22	227	No change.	68	291	No change.
23	228	No change.	69	292	No change in substance Text slightly rewarded.
24	229	No change.	70	293	Linked with paras 53 and 51.1
25	230	No change.	71	294	No change.
26	231, 232 and 233	No change.	72	295 & 296	No change.
27	234	No change.	73	297	Linked with para 52.
28	235, 236 and 237	No change.	74	298	No change.
29	218	No change.	75	299	No change.
30	219 and 220	Rewritten to make para more simple.	76	300	No change.
31	238 & 239	Linked with para 4 section I.	77	301, 302 303 & 304	No change.
32	240, 242, 243, 244, 245, 246, & 247	Linked with para 5 section I and existing special features included.	78	305	Linked with para 58.
33-35		Blanks for future use.	79	306	No change.
36	248, 249 & 250	Linked with para 2 section I and other special features incorporated.	80	307	No change.
37	251	No change.	81	308	Linked with para 60.
38	252	No change.	82	309 & 310	Linked with para 4, section I
39	253, 254, 255, 256 and 257	No change.	83	311, 312, 313	Also linked with para 5 section I.
40	258	No change.	84 to 89	..	Blank for future use.
41	259 & 260	Linked with para 4 sn. I.	90	..	Introductory.
42	261 & 262	Also linked with para 5 sn. I.	91	314 & 315	Also linked with para 2 section I.
43 To 49	..	Blank for future use.	92	316 & 317	Substance of para 317 dropped otherwise no change.
50	..	By way of introduction.	93 to 95	..	Blank for future use.
51	263, 264, 265, 266 and 267	No change.	96	..	Introductory.
52	268	No change.	97	318 (a) to (e)	No change.
53	269	No change.	98	318 (d)	Linked with para 4 section I
54	271, 272, 273, 274 and 275	Opening sentence slightly re-cast; otherwise no change.	99	318 (e)	Linked with para 5 section I.
55	276	No change.	100 to 104		Blank for future use.
56	277, 278, 279 & 281	Linked with para 4.	105	.. 319	No change.
57	282	Also linked with para 5.	106 to 109	..	Blank for future use.
58	284	Text of para 305 given in the para.	110	..	Introductory.
59	285	Text of para 306 given in this para.	111	117 (c) & 163 163 (first part)	No change in substance
60	286	No change.	112	163 (later part)	No change in substance.
61 To 64	..	Blank for, future use.	1	Preface	Being of general nature.
			2	1	Revised.
			3	2	Modified.
			4	5	No change in substance.
			5	6	Revised.
			6	..	Cancelled in view of, modified procedure as in revised para 6

1	2	3	1	2	3
7	18	No change.	52	48	No change in Main Para 52(b) and note the reunder; para 52 (b) and 52(c) deleted since pensions are now sanctioned in Rupees in India <i>vide</i> Pension Regulations 1961.
8	24	Revised.			
9	7, 8	Revised.			
10	8	Incorporated in a single amplified para.			
11	8, 9				
12	8		53	..	Deleted as no pension at daily rates is sanctioned now.
13	8				
14	10	Also revised para 8. change.	54	49	No change.
15	8, 13	Incorporated in single para.	55	50	Revised in view of the general instructions in para 33.
15-A	8, 13		55	51	Revised invited to Revised para 71.
16	13		56	51	Reference to NCOs and Men of the late Local Corps and Mutiny Veterans omitted as they are (if at all existing) wasting out category.
17	11	Amplified.			
18	15	Revised.			
19	19	No change.			
20	20	No substantial change.	57	52	No change in substance.
21	21	Slightly revised.	58	53	Modified to accord with procedure in vogue.
22	17	Slightly revised.			
23	22	Revised and amplified.	59	54	Revised and linked with revised para 23.
24	26	No change.	60	55	No change.
25	6	Incorporated in a single para.	61	56	
26	27	Slightly amplified.	62	57	Revised in a single para and with revised para 24-25.
27	27	No change.	63	56	
			64	56	
28	28	Incorporated in a single para.	65	57	No change in substance.
29	28				
30	28		66	58	No change in substance.
31	28				
32	29	Post 15-8-47 awards also included.	67	59	No change.
			68	65	Amplified.
33	29	Incorporated in single para.	69	66	No change.
34	38	No change.	70	67	Revised and linked with revised para 48.
35	39	No change.	71-76	..	Already blank.
			77	68	No change.
36	31	Incorporated in a single para and amplified.	77-A	69	Revised and linked with revised paras 24-25.
37	31				
38	31		78	70	Revised and linked with revised para 51.
39	31				
40	31		79	71	No change. Note 1 omitted as pensioners mentioned therein are of a mysterious category.
41	31				
42	--	Cancelled - no longer in vogue			
43	6	Incorporated in a single para			
44	32	In incorporated in single para.			
45	32		80	72	Revised, to accord with procedure in vogue. Provision relate to war wants omitted.
45	32				
46	32				
47	40	Modified.			
48	35	No change.	81	73	No change: Note deleted as provisions are incorporated in revised para 72.
48	35	No change.			
49	36	No change.	82	75	Revised and linked with revised para 23.
50	46	No change in substance.			
51	47	No change in substance.	83	76	Revised and linked with revised paras 24-25.

1	2	3	1	2	3
84	77	Slightly amplified.	122	101	No substantial change. Notes and 3 omitted as the main para itself covers to requirement.
85	78	No change.			
91	95	omitted as capitation allowance not now granted.	123	..	Omitted, since the matter is a repetition of para 119 (Revised para 96). The 3rd sentence conflicts the existing para 119(iv).
96 } 97 } 98 } 99 }	80	Revised and provision brought under one para, bringing provisions upto date.	124	97	No substantial change.
99-A	81	Revised.	125	106	Slightly modified as the content of existing para 149, 150, 151, 152, & 153 one all incorporated in single para.
100	82	No change in substance.	126	..	Omitted, as rice money is not issued now.
101	83	Revised keeping Rule 369 CTR in view.	127	107	Reference to identity cards in respect of Gorkhas omitted as this system is not in vogue now vide embassy of India, No Nepal No. 4605/1(70) Mics/1 dated 9-9-70; otherwise not change.
102	..	Omitted being redundant.	128	99	Slight verbal changes made. The last sentence is taken to revised para 96(iv) being more appropriate there.
103	..	Omitted being redundant.	129	98	Revised and brought upto date in view of changes in the periodicity.
104	84	Revised and amplified to bring procedure upto date.	129-A	105	Slightly modified ; CS 121/x/70 to Reg. 351 chapter VII P. Regs. Army Pt. I (1961). 'AHI and the additional pension granted to raise Minimum pension to Rs. 40/-p.m. also added to the 'exclusion'.
105	85	Revised and amplified	130	104	The clause "where the stipends are changed, " is omitted as being redundant.
106	86	Revised without substantial change in content.	131	102	Slightly modified.
107	87	Slightly amplified.	131-A	..	Omitted, since the system of issue of identity cards is not in vogue. see against para 127 above.
108 } 109 } 110 } 111 }	88	Revised.	132	102	No change.
112	89	No substantial change.	133	118	Revised linking with para 33 noted against Schedule 'B' omitted. Widowhood certificate against schedule 'D' omitted here as it pertains to class VII pensioners dealt with in chapter VI. Reference to Pension circular against Schedule 'F' omitted.
113	..	Omitted being redundant.	134	103	No significant change. It (IV) omitted and in its place a new item regarding AHI/TI introduced as rice money is not in issue.
114 } 115 } 116 }	90	Revised and slightly amplified.	135	109	No significant change made.
117	95	Revised and enlarged due to change in procedure- CGDA's No. 5138/AT2P dated 25-6-66 and 20-8-66.	135-A	110	No significant change made.
..	..	117(b) Omitted as the category as much does not exist. 117(c) taken to Part II-U.K. pensioners.	136	113 part II.	No change.
118	95	No substantial change.			
119	96	Re-arranged and revised. clause (i) omitted as this instruction is already incorporated in para 4, chapter. I clauses (vi) and (viii) omitted in view of para 34 chapter I Reference to procedure in paras 131 and 123 omitted since a suitable provision is incorporated in revised para 11 item (ix) take revised it(iv).			
120	100	Revised linking with revised para 11.			
121	11	Redrafted based on the existence of the provision in the Descriptive Roll (IAFA-369)			

1	2	3	1	2	3
137	110	No substantial change.	171	127	No substantial change.
138	111	Revised. Corrge 86/65 to A.I. 101/62. Note appearing in two places in the existing para are identical and its repetition is omitted.	first sub para 171	128	
			2nd sub para 172	129	
139	112	No change.	3rd sub para 172	130	No change.
140	Already cancelled in the 1966, Edn.		1st part 172		No change.
141	113	No change.	2 Last Sent.	135	
142	114	Modified to make para sound more practicable.	173	131	Amplified Keeping audit and compilation processes in view.
143	114	Part of the para is redundant—vide existing para 124. In view of existing para 119, this instruction is not necessary. Documents required to be produced are incorporated in revised para. 3rd sub-para revised, omitted reference to pension Regulation since excepting P.P. Ms. office P.DOs would not be in possession of Pen. Regulations. Note—1 taken to revised para 97. The sup-para also taken to revised para 97. Note—2 has been taken to revised para 105.	174	144	No substantial change.
144	114	No substantial change.	175	133	Slightly modified clause (ix) Govt. of India Min. of Def. No. A/13628/AG/PS(4)(a)/12971 Pen. C dt. 15-10-65.
145	114	No change.	176	132	2nd sentence in the note is omitted as being redundant.
146	114	No change.	177	132	Note—2 below existing para 17/ slightly modified bringing out the position of eligibility in respect of special Family pension Awardees only. para 180 revised vide clause (vii). Slightly modified in view of modification/existing para 169.
147	114	No change.	178		
148	114	No change.	179		
149	106	Enlarged to include PVC, MVC, VC and Ashok Chakra A.I. 268/50 AI 369/52 and A.I. 38/57.	178		
150	106	No change.	181	140	
151	106	No change.	182	137	Slightly modified Govt. of India Ministry of Defence No. A/13628/AG/PS(4)(a)/12971/Pen C dated 15-10-65.
152	106	No change.	183	..	is already blank in the 1966 reprint.
153	106	No change.	184	137	No significant change.
154	106	No change.	185	139	No significant change.
155	108	No change.	186		
156 to 161 ..		Omitted as issue of Rice money is not now in vogue.	187		
162	116	No change.	188	136	No substantial change.
163	Para 111 part II	No change.	189	134	Heading amplified to include part Independence gallantry awards
164 to 167	117	Revised and linked with para 24-25.	190	135	No change.
168	119	No change.	191	141	No significant change.
169	125	Slightly modified. Last sentence of 2nd sub para omitted as printed Pension circular are replaced by issue of PPOs.	192	142	Slightly amplified.
170	126	No substantial change.	193	143	No change.
			194	150	Modified slightly.
			200	155	
			201	155	No change.
			202	156	Note 3 added now.
			203	157	

No. of the Instruction in the 1966 reprint	No. of the Instruction in the Revised edition Part II	REMARKS	1	2	3
			235	28 }	
			236	28 }	Brought under a single para.
			237	28 }	
			238	31,4 }	
			239	31,4 }	Amplified and brought under single paras.
			240	32,5	No change in substance.
			241	..	already cancelled.
			242	32	No change in substance.
			243	32 }	
			244	32 }	
			245	32 }	Brought under a single para without changing substance.
			246	32 }	
			247	32 }	
			248	2	Amplified.
			249	36 }	
			250	36 }	No change.
			251	37	No change.
			252	38	No change.
			253	39 }	
			254	39 }	
			255	39 }	No change. Brought under a single para.
			256	39 }	
			257	39 }	
			258	40	No change.
			259	41,4	Amplified.
			260	41,4	Revised.
			261	5,42	No change in substance.
			262	42,32	No substantial change.
			263	51,1 }	
			264	51,2 }	Amplified and brought under one para.
			265	51,3 }	
			266	51,4 }	
			267	51,5 }	
			268	52	No change.
			269	53	No change.
			270	3	Revised.
			271	54 }	
			272	54 }	Opening sentence slightly modified; otherwise no change in substance.
			273	54 }	
			274	54 }	
			275	54 }	
			276	55	No change.
			277	56,4 }	
			278	56,4 }	Revised and provisions brought under one single para.
			279	56,4 }	
			280	56,4 }	
			281	56,4 }	
			282	57,5	Revised.
			283	..	Already incorporated in para 54 hence omitted.
			284	58	Contents of para 305 of old edition brought in here.
			285	59	No change.
1	2	3			
204	1	Incorporated in a single para without changing substance.			
205	6	No change.			
206	2	Amplified.			
207	2,11	No change.			
208	3	Revised bringing liability to pay Indian IT and British Income tax more clearly.			
209	12	No change.			
210	2	Substance incorporated in a single para.			
211	13	No change.			
212	4,14	Amplified.			
213	4	Revised in view of the consti- tutional change in the country after 15-8-47.			
214	5	No change in substance.			
215	5,15	No change in substance.			
216	2,21	Amplified.			
217	2	Incorporated in a single para.			
218	29	No change.			
219	30	Incorporated in a single para without changing substance.			
220	30	Incorporated in a single para without changing substance.			
221	21	Revised without changing sub- stance			
222	21,2	Amplified.			
223	21 }	Incorporated in a single para			
224	21 }	without changing substance.			
225	21 }	Note 2 under para 226 has been			
226	21 }	omitted as this is provision for a category which it is felt is wasting out and the rates are now notified in the revised decimal coinage system. Note 3 is omitted as administratively such instructions do not seem feasible now.			
227	22	No change.			
228	23	No change.			
229	24	No change.			
230	25	No change.			
231	26 }	subjects 'Arrears' and 'Forfe-			
232	26 }	iture' separated.			
233	26 }				
234	27	No change.			

1	2	3	1	2	3
286	60	No change.	302	77 }	No change.
287	66,2	Amplified.	303	77 }	
288	66,51	Slightly revised.	304	77 }	
289	2	Amplified.	305	78,58	Revised without changing substance.
290	67	No change.	306	79,59	Revised without changing substance.
291	68	No change.	307	80	No change.
292	69	No change.	308	81	No change.
293	70,53	No Substantial change.	309	82,4 }	Revised and amplified.
294	71	No change.	310	82,4 }	
295	72	No change.	311	83,5 }	Revised without changing substance.
296	72	No change except the last sentence which does not seem necessary; omitted.	312	83,5 }	
			313	83,5 }	
297	73,52	No change.	314	91,2 }	Revised and amplified.
298	74	No change.	315	91,2 }	
299	75	No change.	316	92	No change.
300	76	No change.	317	..	Omitted as administratively such instructions do not seem feasible now.
301	77	No change.	318	5,97,98,99	No change in substance.
			319	105	No change.

